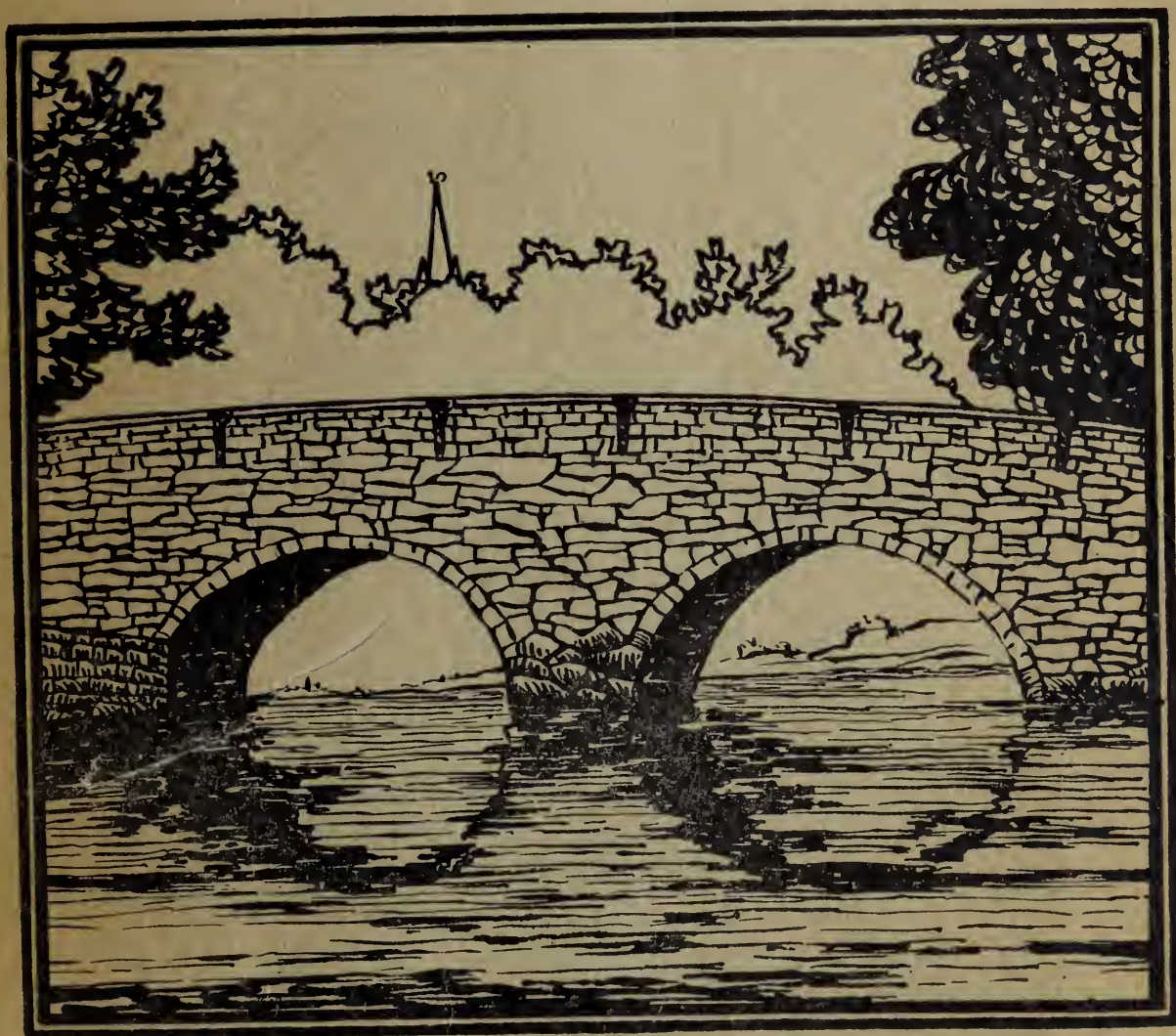


ANNUAL REPORT

IPSWICH, MASSACHUSETTS



315th Year - Ending December 31, 1948



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In Memoriam

1871 — 1948



EDWARD S. COGSWELL

A true as the words of the ancient bard, "All the world's a stage, And all the men and women merely players." So, today the passing of friends and town notables is a process in our way of living; with our town truly a living stage. It is very seldom that we find one outstanding performer loved by all and, when we do, upon his passing we pause in deep consideration of the true values of living and serving.

The passing of Edward Stacy Cogswell from our way of life has left a great gap in our town; one that we feel will never be fully replaced. Yet, unlike most men of high station, his passing marks the beginning of an era instead of the usual ending of an era in town affairs. His death, brought upon by his years, and his bountiful service; both devotedly and unselfishly, marked the beginning of an era in our town. It marks the advent of wide-awake interest and activity in the affairs and duties of our town. No longer will the citizenry gauge future officials by their words or stature; instead, the duty will be measured by deeds and action — as Edward S. Cogswell lived and served.

Back in the year of 1871, when a son, Edward Stacy Cogswell, was born to John H. Cogswell, a lumber dealer, and his wife, Frances (Dodge) Cogswell, no one then ever gave thought to the day when he would eventually be the most honored and beloved town official the Town of Ipswich ever produced. Such are the methods by which men can climb and achieve in this land of ours; from the fertile soil of a democratic government there can come forth men of high caliber and deeds.

It is interesting to look back through the old Town Records and read once more the history of our own. During the year of 1926, the Annual Town Election was held on March the eighth with six candidates for the office of Town Clerk. That election saw Edward S. Cogswell elected to that office, and re-elected through the years to 1947 when he was again re-elected. His term of office was un-expired at the time of his retirement and death.

Although many honors have been conferred upon him by officials of this town, other towns and cities, and by men of state, he lived and served the common man. In his serving he became known as "Cappie", and by that friendly name he was truly loved by the young and the old. The mere fact that today many of the plain men of all walks of life cherish the copies of various game licenses in their possession simply because they were signed by "Cappie" is a fine token of the regard they all highly hold for Edward S. Cogswell.

Years before his entrance into town affairs and public office, "Cap" was a distinguished figure amongst the men that sailed, and he enjoyed ships all his life. From his love of the sea, the men he met, and the times he enjoyed, he sailed on so to speak into the ship of state of our town; always keeping a true course of statesmanship. Despite the fact that he was a registered Republican, he served all parties and faiths impartially. No better example of even fortitude and patience ever graced the political life of Ipswich.

All through the years, Edward S. Cogswell or "Cappie", which ever you prefer, served his people. He also took it upon himself to look after the "dumb animal population" of Ipswich. The story of his care of cats and dogs is well known and will be long remembered. This was truly a saintly example of a true friend of all that lived. He surely must have given the "Golden Rule" and the thought, "live and let live", a great deal of consideration. He surely gave us a good idea how we who follow can best serve our town, and how mindful we should be of others in order to help make this a better world in which to live.

During his many years of public office, there were often times of political argument and uncertainty. To solve these as they arose, he worked eagerly for the peaceful solution for the best interests of all parties equally. From the disagreements there perhaps has come a better understanding

of the problems of our town. He tried to show to us that we cannot and must not take our town and its business matter-of-factly. It is safe to conjecture that his death on an evening of an Annual Town Meeting awakened many of us to the belief that we must work to save the fine heritage passed on to us by the pioneers and statesmen of ages past.

On the evening of March 1, 1948, the voters of Ipswich were in Town Meeting assembled when the word was announced of the sudden death of Edward S. Cogswell. Like a great stage set amidst our human existence, the drama of every day living ceased; the silence gripped each and every heart. Upon this tragedy, the following resolution was adopted by the Town of Ipswich, and spread upon the Town Records:

Resolution

Whereas, Edward S. Cogswell has been a beloved citizen and devoted official of the Town of Ipswich and

Whereas, his death this evening has been announced to the citizens assembled in annual town meeting and has saddened all present

Now, Therefore, be it and it is hereby unanimously

Resolved: that this Meeting go on record by silent standing vote as being deeply grieved by the death of their beloved fellow-citizen, Edward S. Cogswell and

Resolved: that a copy of this Resolution be sent to the family and that it be spread upon the Town Records.

Words will never fully describe the loss we all feel for Edward S. Cogswell. In the years to come we will recall his deeds and actions in memory, and to all these we will recall his deeds and actions in memory, and to all these we will truly add, "Well done, good and faithful servant."

Tribute to Howard Nott Doughty



Amongst those deaths that saddened our town this past year, the death of Howard Nott Doughty on September 20, 1948 was keenly felt.

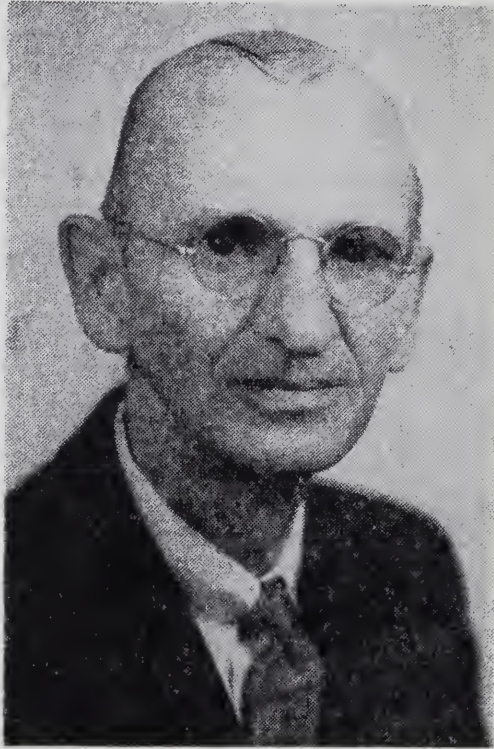
Howard N. Doughty, as a former Town Accountant, member of the School Committee, member of the Town Finance Committee, and as Trustee of the Ipswich Public Library, was an ideal town official; serving to the best of his ability.

His many contributions to Ipswich will be long remembered; especially his work during those dark days of uncertainty while our nation was at war.

His firmness in his beliefs of that which was right, and his guidance and patience with those of us whom he taught, will be ever cherished.

The Town of Ipswich will ever recall his name and deeds.

Tribute to Frank Hovey Girard



The Board of Registrars of Voters suffered a deep loss when its Chairman, Frank H. Girard was taken by death on December 9, 1948.

From his first appointment to the Board of Registrars on May 20, 1915 to the date of his death; 26 years as Chairman, Frank H. Girard served the Board and his Town ably and faithfully.

Aside from his regular duties as a Registrar, he also served as Assistant and Temporary Town Clerk under different terms of that office. He also was a tireless worker when needed by the Public Welfare agency and other town officers.

His tireless energy, his frankness of opinion, and his service to the Town of Ipswich will be ever missed and remembered.

Tribute to Frank R. Starkey



The Town of Ipswich was saddened by the death of Frank R. Starkey on October 27, 1948.

As a former Selectman and Cemetery Commissioner, Frank R. Starkey served his native town with pride and ability; leaving with those he served, a keen sense of patience and integrity.

A life-long resident of Ipswich, he was well and widely known as he worked and shared in our everyday existence.

1634

1949

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1948
and the
THREE HUNDRED AND FIFTEENTH YEAR
of the
TOWN'S INCORPORATION

*Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.*

List of Town Officers

ELECTED BY BALLOTS

Moderator

Edmund H. Kelleher	Term expires 1949
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Selectmen

Charles L. Rose	Term expires 1949
Stuart McRobbie	Term expires 1950
Edwin H. Damon, Chairman	Term expires 1951

Town Clerk

John F. Dolan	Term expires 1950
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Treasurer and Collector

John E. Grant	Term expires 1951
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Assessors

C. Chester Caldwell, Chairman	Term expires 1949
John E. Norman	Term expires 1950
John A. Singer	Term expires 1951

Board of Public Welfare

George R. Hovey, Chairman	Term expires 1949
William Dunbar	Term expires 1950
Alcide Lombard	Term expires 1951

Water and Electric Light Commissioners

Chester A. Bolles	Term expires 1949
A. B. C. Mulholland, Chairman	Term expires 1950
Anthony Klosowski	Term expires 1951

School Committee

Albert Barbati	Term expires 1949
George H. Bouchard	Term expires 1949
James R. Marsh, Chairman	Term expires 1950
Henry S. Przybyszewski* (resigned)	Term expires 1950
Robert Franklin	Term expires 1951
Ivan Nicol	Term expires 1951

*Rev. Charles Mihos appointed to fill vacancy

Board of Health

Lawrence M. King, Chairman	Term expires 1949
Dr. Ernest J. Smith	Term expires 1950
Frank L. Collins, M.D.	Term expires 1951

Park Commissioners

Samuel C. Gordon	Term expires 1949
C. Gardner Caverly, Chairman	Term expires 1950
Henry S. Bowen	Term expires 1951

Constable

Thomas G. Gauld	Term expires 1949
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Cemetery Commissioners

Harmon Cole	Term expires 1949
Arnold R. Richards	Term expires 1950
Richard Sheppard	Term expires 1951

Clam Commissioner

Henry Shaw Term expires 1949

Tree Warden

C. Gardner Caverly Term expires 1949

Trustees Great Neck Property

Harold D. Bowen Term expires 1949

F. Sigourney Todd Term expires 1950

Louis Arvanites, Jr. (resigned) Term expires 1951

APPOINTED OFFICIALS**Accountant**

Brainard C. Wallace Term expires 1951

Inspector of Milk

Paul M. Jodoin Term expires 1949

Child Hygiene

Frank L. Collins, M. D. Director Term expires 1949

Rose Naves Term expires 1949

Agent, Board of Public Welfare

Walter E. Callahan

Clerk, Board of Assessors

C. Chester Caldwell Term expires 1949

Inspector of Wires

Clarence J. Dupray Term expires 1949

Veterans Service Agent

Charles Passales Term expires 1949

Bell Ringer

Guy E. Wells Term expires 1949

Janitor, Town Hall

George L. Grant Term expires 1949

Sworn Weighers for Town Scales

Lucy J. Dolan Term expires 1949

George L. Grant Term expires 1949

John F. Dolan Term expires 1949

Burial Agent for State and Military Aid

Charles Passales Term expires 1949

Playground Committee

George Bouchard Term expires 1949

Henry S. Bowen Term expires 1949

Stanley E. Eustace, Chairman Term expires 1949

William Peatfield Term expires 1949

Vernal Pollard Term expires 1949

Rene Rathe Term expires 1949

Roland Singer Term expires 1949

Registrars of Voters

John A. Kobos	Term expires 1949
Henry Hills	Term expires 1950
John F. Dolan	Term expires 1950
Frank H. Girard, Chairman* (deceased)	
*Unfilled	

Town Counsel

William F. Hayes	Term expires 1949
------------------	-------------------

Chief of Police

Byard Horsman

Engineers of Fire Department

Samuel W. Atherley, Chief	Term expires 1949
Lionel Sheppard	Term expires 1949
Robert Hills	Term expires 1949

Superintendent of Schools

Harry S. Merson

Superintendent of Moth

C. Gardner Caverly	Term expires 1949
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Forest Warden

Edward Grant	Term expires 1949
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Sealer of Weights and Measures

William J. H. Ewing	Term expires 1949
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Superintendent of Streets

Francis E. Wood

Inspector of Animals

G. Loring Woodbury	Term expires 1949
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Inspector of Slaughtering

Hilmer H. Lindgrin	Term expires 1949
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Sanitary Agent

Paul M. Jodoin	Term expires 1949
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Town Forest Committee

C. Gardner Caverly	Term expires 1949
Joseph E. Thomas	Term expires 1950
Samuel C. Gordon	Term expires 1951

Dog Officer

Byard Horsman	Term expires 1949
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Manager, Water and Light Department

Charles A. Mallard

Finance Committee

Louis Clement*	Term expires 1949
Walter Lezon, Chairman**	Term expires 1949
Robert T. Bamford***	Term expires 1949
John Clogston*	Term expires 1950
Paul Raupach**	Term expires 1950
Richard Carmen***	Term expires 1950
Peter Johnson*	Term expires 1951
Roy E. Drew**	Term expires 1951
J. Perry Smith***	Term expires 1951

* Appointed by Town Meeting

** Appointed by Selectmen

***Appointed by Moderator

Trust Fund Commissioners

George C. Parsons	Term expires 1949
Charles E. Goodhue, Jr.	Term expires 1950
Edward J. Marcorelle	Term expires 1951

ANNUAL REPORT

OF THE

TOWN ACCOUNTANT

Receipts and Expenditures

FOR

THE YEAR ENDING

December 31, 1948



Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Accountant's Report

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the Annual Report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1948, together with the reports of various Departments and Town Officials.

Respectfully submitted,

BRAINARD C. WALLACE,

Town Accountant.

RECEIPTS

Taxes Current Year:

Poll	3,774.00	
Personal	21,838.05	
Real Estate	304,728.06	
		330,340.11

Taxes Previous Years:

Poll	74.00	
Personal	3,003.44	
Real Estate	31,275.51	
		34,352.95

Tax Titles

Tax Title Redemptions	2,078.00	
Sale of Land of Low Value	247.99	
		2,325.99

Licenses and Permits:

Liquor	9,338.00	
Clam	340.00	
Slaughter House	100.00	
Amusement	75.00	
Auto Dealer Class I	70.00	
Common Victualler	68.00	
Theatre	60.00	
Pasteurization	40.00	
Junk	40.00	
Pistol	37.00	
Milk and Cream	36.00	
Pool and Billiard	24.00	
Bowling Alley	18.00	
Ice Cream	15.00	
Sea Worm	13.00	
Methyl Alcohol	13.00	
Auto Dealer Class II	10.00	
Oleomargarine	9.50	
Innholder	8.00	
Rendering	8.00	
Vault	6.00	
Auctioneer	4.00	
Hawker	4.00	
Cabin	3.50	
Garbage	2.00	
Nursing	1.00	
Slaughter	1.00	
		10,344.00

Fines and Forfeits:

Third District Court	563.70
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Grants and Gifts:

Federal:

Aid Dependent Children, Adm.	162.22	
Aid Dependent Children, Aid	1,809.39	
Old Age Assistance, Adm.	1,649.52	
Old Age Assistance, Assistance	41,875.88	
Federal Works Agency, Survey, Plans	4,000.00	
		49,497.01

State:

Income Tax	38,653.52	
Corporation	25,758.20	
Chapter 90, Construction	8,100.71	
Meal Tax	2,475.53	
Lieu of Taxes	2,182.93	
Shellfish Benefits	1,200.00	
Vocational Training	569.30	
English Speaking Classes	218.00	
		79,158.19

County:

Chapter 90, Construction	4,050.36	
Dog Licenses	833.23	
		4,883.59

Special Assessments:

Moth Added to Taxes	131.00
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Privileges:

Motor Vehicle and Trailer Excise Taxes 1946	8.00	
Motor Vehicle and Trailer Excise Taxes 1947	624.20	
Motor Vehicle and Trailer Excise Taxes 1948	19,080.76	
		19,712.96

General Government:

Selectmen:

Sale of Equipment	100.00	
Rent of Infirmary	160.00	
Photo Copies	6.20	
		266.20

Treasurer and Collector:

Costs and Penalties on Taxes	32.90	
Tax Title Releases	3.00	
Recording	1.27	
		37.17

Town Hall:

Rent of Court Room	325.00	
Rent of Town Hall	10.00	
Sale of Supplies	2.55	
Scale Receipts	17.40	
		354.95

Police:

Ambulance and Police Car	450.00	
Registration of Bicycles	33.25	
		483.25

Moth:

Insect Extermination	529.00
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Weights and Measures:

Sealers Fees	100.12
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Clam Commissioner:

Sale of Junk	.75
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Highway:

Sale of Equipment	137.50	
Sale of Materials and Supplies	72.38	
Rental of Equipment, Private	553.79	
Rental of Equipmt, Road, Const.	3,505.38	
		4,269.05

Health:

Comm., of Mass., Tuberculosis	362.13	
Cities and Towns, Tuberculosis	472.50	
Garbage Disposal	638.00	
Slaughter Inspections	1,661.00	
Dog Bites	23.00	
		3,156.63

Public Welfare:

Comm., of Mass.	10.00	
Cities and Towns	928.95	
		938.95

Aid to Dependent Children:

Comm., of Mass.	2,499.31
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Old Age Assistance:

Comm., of Mass.	38,811.05	
Cities and Towns	696.89	
		39,507.94

Veterans Services:

Comm., of Mass.		1,377.40
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Education:

Tuition	5,012.00	
Feoffees Grammar School	2,000.00	
Sale of Materials	188.46	
Rent of Auditorium	100.00	
A.L. Newman Fund	555.70	
		7,856.16

Trustees of Great Neck:

Rent of Lots		85.00
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Memorial Building:

Donation W.R.C. No. 42		50.00
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Electricity:

Sale of Electricity and Misc.		177,836.40
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Water:

Water Rates	33,623.23	
Water Liens	47.99	
Water Liens Added to Taxes	296.21	
		33,967.43

Water Extension Loan		10,000.00
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Water Extension Loan, Masconomet Road		7,000.00
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Cemetery:

Interments and Removals	2,085.00	
Sale of Lots and Graves	400.00	
Perpetual Care	1,557.94	
		4,042.94

Veterans Housing Project:

Land Rent		204.75
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Rehabilitation Fund:

North Ridge Road		20,000.00
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Agency and Trust:

Federal Withholding Tax	24,142.45	
Contributory Pensions	10,891.49	
Blue Cross	2,369.16	
Veterans Housing, Rents	4,788.00	
Dog Licenses for County	824.00	
Perpetual Care Bequests	4,248.00	
Electric Meter Deposits	410.00	
		47,673.10

Trust Funds—Income:

R. T. Crane Jr., Picnic Fund	940.01	
Cemetery Perpetual Care Fund	625.00	
Eunice Caldwell Cowles Fund	250.00	
Martha I. Savory Fund	2.00	
		1,817.01

Trust Funds—Withdrawals:

R. T. Crane Jr., Picnic Fund, Picnic	1,227.61	
R. T. Crane Jr., Picnic Fund, Adm.	60.00	
Eunice Caldwell Cowles Fund, Scholarship	300.00	
		1,587.61

Interest and Premium on Loans:

Taxes	932.01	
Tax Titles	10.85	
Meter Deposits	144.07	
Bonds	323.75	
Loans	12.46	
Premium	18.75	
		1,441.89

Refunds:

Election and Registration	6.50	
Police	4.10	
Fire	21.05	
Forest Warden	21.75	
Moth	82.75	
Clam Commissioner	6.78	
Tree Warden	112.50	
Highway	64.61	
North Ridge Road	40.94	
Masconomet Road Water Ext.	9.40	
Public Welfare	27.00	
Old Age Assistance, Assistance	309.34	
U. S. Grant, Old Age Assistance	537.38	
Veterans Services	10.00	
Education	11.50	
Veterans Housing Project	337.26	
Memorial Building	5.00	
		1,607.86

 900,000.37

Balance January 1, 1948

282,221.21

 \$1,182,221.58

PAYMENTS

Departmental	\$565,947.64
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Taxes:

County Tax	15,921.29
Essex County Sanatorium Tax	5,216.04
Auditing Tax	1,826.81
State Parks and Reservations	494.53
	23,458.67

Federal Grants:

Aid to Dependent Children, Adm.	121.42
Aid to Dependent Children, Aid	1,609.00
Old Age Assistance, Adm.	1,550.31
Old Age Assistance, Assistance	42,648.56
Federal Works Agency, Survey, Plans	5,600.00
	51,529.29

Agency and Trust:

Federal Withholding Tax	24,127.35
Contributory Pension System	10,888.04
Veterans Housing Project	6,804.00
Cemetery Perpetual Care Bequests	4,248.00
Blue Cross	2,369.16
Dog Licenses for County	822.20
	49,258.75

Trust Fund Income, Deposits:

R. T. Crane Jr., Picnic Fund	940.00
Cemetery Perpetual Care Fund	625.00
Eunice Caldwell Cowles Fund	250.00
Martha I. Savory Fund	2.00
	1,817.01

Trust Fund Income—Payments:

R. T. Crane Jr., Picnic Fund, Picnic	1,227.61	
R. T. Crane Jr., Picnic Fund, Adm.	60.00	
Eunice Caldwell Cowles Fund, Scholarship	300.00	
		1,587.61

Electric Light:

Operations	156,506.03	
Construction	1,563.15	
Depreciation	73,809.05	
		231,878.23

Water:

Operations	30,540.97	
Extensions	17,067.67	
Masconomet Road Water Ext.	1,282.29	
		48,890.93

Interest: 1,108.01

Maturing Debt: 10,000.00

Refunds:

Poll Taxes 1941	16.00
Poll Taxes 1942	14.00
Poll Taxes 1943	10.00
Poll Taxes 1944	8.00
Poll Taxes 1945	4.00
Poll Taxes 1946	18.00
Poll Taxes 1947	6.00
Poll Taxes 1948	2.00
Real Estate Taxes 1947	16.00
Personal Taxes 1948	46.92

Real Estate Taxes 1948	450.80	
Motor Vehicle and Trailer		
Excise Taxes 1947	29.08	
Motor Vehicle and Trailer		
Excise Taxes 1948	451.56	
Moth Added to Taxes	12.00	
Electric Light A/R	1,794.37	
Electric Light Meter Deposits	373.00	
Water A/R	24.60	
Tailings	.60	
Withholding Tax Deductions	15.10	
Contributory Pension System	3.45	
		3,295.48
		<hr/>
		988,771.62
Balance December 31, 1948		193,449.96
		<hr/>
		\$1,182,221.58

Expenditures

General Government

MODERATOR

Appropriation	\$100.00
Moderator	100.00

SELECTMEN

Appropriation		4,594.00
Chairman	300.00	
Members	400.00	
Clerk	443.00	
Inspector of Wires	287.50	
Sec., Finance Committee	100.00	
Bell Ringer	60.00	
Town Reports	1,720.18	
Delivering Town Reports	75.00	
Printing and Advertising	361.95	
Care of Buoys and Floats	175.00	
Supplies and Materials	130.80	
Telephone	118.53	
Travel and Expense	84.88	
Insurance	67.48	
Flowers	55.00	
Dues	54.00	
Posting Warrants	42.00	
Clerical	35.00	
Repairs to Equipment	19.50	
Postage and Express	16.87	

Water 8	8.00	
Legal Services	4.70	
	<hr/>	
	4,559.39	
Transferred to Revenue	34.61	
	<hr/>	4,594.00

ACCOUNTANT

Appropriation	4,826.00	
Appropriation Temporary Increase	600.00	
		5,426.00
Accountant	3,300.00	
Clerk	1,443.60	
Equipment	330.00	
Supplies	110.23	
Telephone	63.59	
Rental of Equipment	45.00	
Travel and Expense	40.00	
Repairs to Equipment	24.96	
Postage and Printing	10.00	
	<hr/>	
	5,367.38	
Transferred to Revenue	58.62	
	<hr/>	5,426.00

TREASURER AND COLLECTOR

Appropriation	7,934.00	
Appropriation Temporary Increase	900.00	
Raised by Assessors	720.00	
		9,554.00
Treasurer and Collector	3,000.00	

Clerk	2,160.00	
Other Clerical	1,830.75	
Bonds	580.75	
Tax Titles	450.40	
Supplies	437.87	
Postage	435.56	
Bank Charges	181.06	
Travel and Expenses	162.00	
Insurance	135.00	
Telephone	96.14	
Coupons	25.75	
Advertising	18.00	
Repairs to Equipment	14.35	
Certification of Notes	14.00	
Safe Deposit Box	6.00	
Express	3.51	
Dues	2.00	
	<hr/>	
	9,553.14	
Transferred to Revenue	.86	
	<hr/>	
		9,554.00

ASSESSORS

Appropriation	4,910.00	
Appropriation Temporary Increase	450.00	
		5,360.00
Members	900.00	
Clerk	2,300.00	
Clerical	1,265.60	
Abstract of Deeds	279.51	
Listing and Car Hire	235.00	
Office Supplies	195.49	
Travel and Expense	76.00	
Telephone	69.34	

Express and Postage	16.68	
Repairs to Equipment	9.75	
Dues	6.00	
	<hr/>	
	5,353.37	
Transferred to Revenue	6.63	
	<hr/>	
		5,360.00

LAW

Appropriation		600.00
Town Counsel	600.00	

TOWN CLERK

Appropriation	2,443.50	
Appropriation Temporary Increase	300.00	
Transfer Reserve Fund	35.00	
		2,778.50
Salary	2,011.42	
Recording, Indexing Birth Returns	277.25	
Recording, Indexing Death Returns	131.25	
Recording, Indexing Marriage		
Returns	121.00	
Supplies and Printing	101.67	
Telephone	50.70	
Clerical	35.00	
Postage	33.00	
Surety Bond	6.00	
Dues	3.00	
	<hr/>	
	2,770.29	
Transferred to Overlay Reserve	8.21	
	<hr/>	
		2,778.50

ELECTION AND REGISTRATION

Appropriation	4,019.00	
Transfer Reserve Fund	275.00	
Refund	6.50	
		4,300.50
Registrars	437.50	
Clerk	150.00	
Election Officers	1,682.00	
Legal Services	400.00	
Listing	294.00	
Poll Tax Book	267.50	
Supplies	222.66	
Printing and Advertising	211.05	
Police and Fire Service	161.10	
Labor	89.25	
Rental of Equipment	175.00	
Meals	66.30	
Postage	33.00	
Clerical	37.50	
Truck Hire	30.00	
Burning Ballots	4.00	
	<hr/> 4,260.86	
Transferred to Overlay Reserve	39.64	
	<hr/>	4,300.50

TOWN HALL

Balance January 1, 1948	590.93	
Appropriation	4,262.00	
Appropriation Temporary Increase	300.00	
		5,152.93
Janitor	1,999.89	
Fuel	1,111.87	

Repairs	573.08	
Electricity	537.68	
Supplies and Materials	279.29	
Insurance	266.42	
Gas	58.51	
Labor	47.00	
Water	13.35	
Express	1.20	
	<hr/>	
	4,898.29	
Balance Transferred to 1949	254.64	
	<hr/>	
		5,152.93

TOWN HALL IMPROVEMENTS

Balance January 1, 1948		114.00
Repairs	92.72	
	<hr/>	
Balance Transferred to 1949	21.28	
	<hr/>	
		114.00

REPAIRS, TOWN SCALES

Transfer Reserve Fund		350.00
Contract, Repairs and Parts	285.00	
Labor	12.00	
Materials	1.15	
	<hr/>	
	298.15	
Balance Transferred to 1949	51.85	
	<hr/>	
		350.00

Protection of Persons and Property

POLICE

Appropriation	21,484.24	
Appropriation Temporary Increase	3,257.00	
Refund	4.10	
	<hr/>	24,745.34
Chief	3,000.00	
Sergeant	2,800.00	
Patrolmen	13,000.00	
Keeper of Lock-up and Spare	2,508.00	
Vacations	773.68	
Maintenance, Repairs, Cruiser,		
Ambulance	1,013.20	
New Cruiser	396.00	
Insurance	304.89	
Radio	282.05	
Telephone	171.54	
Supplies	97.14	
Equipment	69.45	
Specials	37.40	
Matron	25.49	
Bicycle Registration	6.18	
Dues	5.00	
P. O. Box Rent	4.00	
Car Hire	3.00	
Postage	3.00	
Meals for Prisoners	1.25	
	<hr/>	
	24,501.27	
Transferred to Revenue	244.07	
	<hr/>	. 24,745.34

TOWN AMBULANCE

Balance January 1, 1948	66.25
Repairs	66.26

FIRE

Appropriation	29,806.80	
Appropriation Temporary Increase	5,525.00	
Refunds	42.80	
		35,374.60
Chief	675.00	
Engineers	500.00	
Clerk	50.00	
Chauffeurs	20,719.83	
Call Men	5,566.68	
Still Alarms	234.50	
Supt., of Fire Alarm	100.00	
Insurance	283.22	
Telephone	129.70	
Stationery and Supplies	33.57	
Postage and Express	32.67	
Fuel	651.22	
Electricity	159.13	
Water	25.35	
Gas	18.96	
Laundry	116.52	
Repairs to Building	895.54	
Supplies, Building	419.23	
Repairs to Equipment	369.95	
Gas and Oil	257.29	
Supplies, Equipment	245.04	
Fire Apparatus Equipment	1,659.13	
Maint., and Repairs, Fire Alarm System	1,932.34	

Radio	123.65	
Boat and Car Hire	15.00	
	<hr/>	
	35,213.52	
Transferred to Revenue	161.08	
	<hr/>	35,374.60

FIRE ALARM SYSTEM NORTH RIDGE ROAD

Balance January 1, 1948		389.54
Construction, Materials, Supplies	388.25	
	<hr/>	
Transferred to Revenue	1.29	
	<hr/>	389.54

JUNIOR AERIAL LADDER

Balance January 1, 1948		16,500.00
Aerial Ladder	16,053.95	
Equipment and Supplies	338.07	
	<hr/>	
	16,392.02	
Transferred to Revenue	107.98	
	<hr/>	16,500.00

WEIGHTS AND MEASURES

Appropriation	531.00	
Appropriation Temporary Increase	150.00	
		681.00
Sealer	500.00	
Truck Hire	64.00	

Supplies	43.31	
Insurance	31.00	
Labor and Transportation	23.50	
Care of Equipment	8.75	
Postage	4.05	
Advertising	3.50	
Dues	2.00	
Telephone	.65	
	<hr/>	
	680.76	
Transferred to Revenue	.24	
	<hr/>	681.00

MOTH

Appropriation	5,667.00	
Appropriation Temporary Increase	644.00	
Transfer, Reserve Fund	350.00	
Refunds	82.75	
		6,743.75
Superintendent	1,814.00	
Labor	1,319.00	
Insecticides	1,156.22	
Spraying	825.00	
Insurance	765.23	
Care and Maintenance of Equipment	612.50	
Rent	159.96	
Telephone	35.00	
Advertising	30.00	
Travel	10.00	
Tools and Supplies	3.17	
	<hr/>	
	6,730.08	
Transferred to Overlay Reserve	13.67	
	<hr/>	6,743.75

TREE WARDEN

Appropriation	7,350.00	
Appropriation Temporary Increase	294.00	
Transfer, Reserve Fund	56.20	
Refunds	112.50	
		7,812.70
Tree Warden	884.00	
Tree Trimming	3,102.20	
Labor	2,995.37	
Shade Trees	326.00	
Maintenance of Equipment	174.06	
Rent	159.96	
Tools, Supplies, Equipment	96.74	
Tree Removal	60.00	
Advertising	7.50	
Fertilizers	4.25	
Express	2.62	
		7,812.70

FOREST WARDEN

Appropriation		715.00
Fighting Fires and Patrol	536.00	
Equipment and Supplies	117.87	
Maintenance of Equipment	52.25	
	706.12	
Transferred to Revenue	8.88	
		715.00

CLAM COMMISSIONER

Appropriation	2,550.00	
Appropriation Temporary Increase	300.00	
		2,850.00

Commissioner	2,100.00	
Deputies	373.00	
Gas, Oil, Repairs	226.91	
Labor	30.00	
Printing	28.50	
Supplies	27.06	
Car and Boat Hire	20.00	
Telephone	3.70	
	<hr/>	
	2,809.17	
Transferred to Revenue	40.83	
	<hr/>	
		2,850.00

SHELLFISH BENEFITS

Appropriation	6,000.00	
Refund	6.78	
		6,006.78
Labor	3,019.50	
Purchase of Barge and Equipment	1,302.29	
Gasoline and Oil	477.35	
Repairs, Supplies, Equipment	226.01	
Experimenting	200.00	
Insurance	102.52	
Rental of Equipment	10.00	
	<hr/>	
	5,337.67	
Balance Transferred to 1949	669.11	
	<hr/>	
		6,006.78

SHELLFISH REIMBURSEMENT

Balance January 1, 1948	800.00	
Receipts, Comm., of Mass.	500.00	
Receipts, Comm., of Mass.	700.00	
		2,000.00

Labor	284.00	
Seed	434.00	
Supplies	5.00	
	<hr/>	
	723.00	
Balance Transferred to 1949	1,277.00	
	<hr/>	
		2,000.00

Health and Sanitation

HEALTH

Appropriation	15,000.00	
Appropriation Temporary Increase	1,270.00	
Transfer, Reserve Fund	623.00	
		16,893.00
Chairman	100.00	
Members	150.00	
Clerk	90.00	
Clerical	4.00	
Slaughter Inspector	2,119.00	
Agent	950.00	
Milk Inspector	400.00	
Animal Inspector	175.00	
Doctor Child Hygiene	150.00	
Nurse Child Hygiene	300.00	
Tuberculosis, Board and Care	2,716.00	
Contagious Disease	40.00	
Dog Bites	30.75	
Disposal of Dead Animals	54.00	
Milk Analysis	79.70	
Labor	7,730.58	
Gas, Oil and Repairs	902.63	
Insurance	343.89	
Rent	198.00	

Supplies	15.00	
Travel and Expenses	158.00	
Office Supplies	77.46	
Telephone	60.30	
Printing and Advertising	10.00	
Postage and Express	9.31	
Legal Services	3.40	
	<hr/>	
	16,867.02	
Transferred to Overlay Reserve	25.98	
	<hr/>	16,893.00

TOWN DUMP

Appropriation		2,522.00
Labor	2,324.30	
Transferred to Revenue	197.70	
	<hr/>	2,522.00

SEWER COMMITTEE

Balance January 1, 1948		1,009.57
Travel and Expenses	75.13	
Clerical	10.00	
Printing	6.50	
	<hr/>	
	91.63	
Balance Transferred to 1949	917.94	
	<hr/>	1,009.57

SEWERAGE SURVEY AND PLANS

Balance January 1, 1948		11,000.00
Contract Payment	5,000.00	
Balance Transferred to 1949	6,000.00	
	<hr/>	11,000.00

MOSQUITO CONTROL

Appropriation		1,000.00
Payment to Comm., of Mass.		1,000.00

BOUNTY ON SEALS

Appropriation	200.00	
Transfer Reserve Fund	135.00	
	<hr/>	335.00
Bounties		335.00

HIGHWAYS

Appropriation	28,592.40	
Appropriation Temporary Increase	2,104.00	
Transfer, Highway Mach. Fund	2,000.00	
Transfer, Reserve Fund	1,000.00	
Refund	64.61	
		33,761.00
Superintendent	3,100.00	
Clerical	96.63	
Labor	8,633.41	
Maintenance of Equipment	10,070.99	
Tar, Road Oil, Etc.	5,295.54	

Stone, Sand, Gravel	1,660.95	
Tools and Supplies	905.14	
Rental of Equipment	537.94	
Rent	340.00	
Traffic Signs and Supplies	250.62	
Chloride and Salt	224.00	
Insurance	1,273.59	
Fuel	705.15	
Building Supplies	125.64	
Electricity	28.10	
Water	6.00	
Trucks and Teams	247.30	
Telephone	178.87	
Office Supplies	48.51	
Express	31.71	
	<hr/>	
	33,760.09	
Transferred to Overlay Reserve	.91	
	<hr/>	33,761.00

SNOW REMOVAL

Appropriation		20,000.00
Labor	10,384.48	
Trucks and Teams	6,512.01	
Maintenance of Equipment	1,603.50	
Chloride and Salt	1,125.00	
Sand, Stone, Gravel	374.30	
	<hr/>	
	19,999.29	
Transferred to Revenue	.71	
	<hr/>	20,000.00

CHAPTER 90 MAINTENANCE

Transfer—Surplus Revenue	2,000.00	
Transfer—Surplus Revenue	1,000.00	
		3,000.00
Materials and Supplies	1,612.84	
Labor	754.50	
Rental of Equipment	632.55	
	<hr/>	
	2,999.89	
Transferred to Surplus Revenue	.11	
	<hr/>	
		3,000.00

CHAPTER 90 CONSTRUCTION 1947

Balance January 1, 1948		13,534.03
Material and Supplies	7,402.61	
Labor	2,999.48	
Rental of Equipment	2,967.88	
	<hr/>	
	13,369.97	
Transferred to Surplus Revenue	164.06	
	<hr/>	
		13,534.03

CHAPTER 90 CONSTRUCTION 1948

Transfer—Surplus Revenue	3,750.00	
Transfer—Surplus Revenue	11,250.00	
		15,000.00
Materials and Supplies	748.84	
Labor	654.90	
Rental of Equipment	300.89	
Masonry—Work	111.50	
Maintenance of Equipment	7.25	
	<hr/>	
	1,823.38	

Balance Transferred to 1949	13,176.62	
	<hr/>	15,000.00

NORTH RIDGE ROAD

Balance January 1, 1949	6,863.09	
Receipts Post War Rehabilitation Fund	20,000.00	
Refund	40.94	
		26,904.03
Rental of Equipment	7,413.84	
Materials and Supplies	6,257.47	
Labor	5,292.67	
Maintenance of Equipment	2,089.88	
Survey Plans	1,000.00	
Masonry Work	425.70	
Engineering Services	200.00	
Legal Services	80.50	
Clerical	36.00	
	<hr/>	
	22,796.06	
Balance Transferred to 1949	4,107.97	
	<hr/>	26,904.03

SAFFORD STREET

Transfer—Surplus Reserve		2,500.00
Materials and Supplies	895.30	
Labor	400.03	
Rental of Equipment	213.50	
Surveying	27.50	
	<hr/>	
	1,554.33	
Balance Transferred to 1949	945.67	
	<hr/>	2,500.00

STREET LIGHTING

Appropriation	6,100.00
Street Lights	6,100.00

Charities and Veterans Services

PUBLIC WELFARE

Appropriation	12,000.00	
Appropriation Temporary Increase	450.00	
Transfer Surplus Revenue	1,000.00	
Refunds	27.00	
		13,477.00
Chairman	150.00	
Members	300.00	
Agent	267.19	
Clerk	101.52	
Telephone	136.98	
Supplies	78.92	
Insurance	34.53	
Repairs to Equipment	9.75	
Cash Allowances	6,049.74	
Other Cities and Towns	3,104.71	
Groceries and Provisions	1,660.56	
Rents	462.50	
Fuel and Electricity	451.21	
Medicine and Medical	385.68	
Burials	200.00	
Clothing	70.45	
	<hr/>	
	13,463.74	
Transferred to Surplus Revenue	13.26	
	<hr/>	
		13,477.00

AID TO DEPENDENT CHILDREN ADMINISTRATION

Appropriation		125.00
Agent	54.59	
Clerk	20.88	
	<hr/>	
	75.47	
Transferred to Revenue	49.53	
	<hr/>	
		125.00

AID TO DEPENDENT CHILDREN AID

Appropriation		6,000.00
Cash Allowances	5,772.50	
Transferred to Revenue	227.50	
	<hr/>	
		6,000.00

OLD AGE ASSISTANCE ADMINISTRATION

Appropriation		2,541.00
Agent	1,306.15	
Clerk	518.64	
Postage	176.56	
Travel Expenses	100.00	
	<hr/>	
	2,101.35	
Transferred to Revenue	439.65	
	<hr/>	
		2,541.00

OLD AGE ASSISTANCE, ASSISTANCE

Appropriation	5,800.00
Transfer Reserve Fund	225.00

Refunds	309.34	
		58,534.34
Cash Allowances	57,755.60	
Other Cities and Towns	697.98	
	<hr/>	
	58,453.58	
Transferred to Overlay Reserve	80.76	
	<hr/>	58,534.34

U. S. GRANT AID TO DEPENDENT CHILDREN, ADM.

Balance January 1, 1948	106.52	
Federal Grants	162.22	
		268.74
Agent	103.42	
Clerk	18.00	
	<hr/>	
	121.42	
Balance Transferred to 1949	147.32	
	<hr/>	268.74

U. S. GRANT AID TO DEPENDENT CHILDREN, AID

Balance January 1, 1948	251.81	
Federal Grants	1,809.39	
		2,061.20
Cash Allowances	1,609.00	
Balance Transferred to 1949	452.20	
	<hr/>	2,061.20

U. S. GRANT OLD AGE ASSISTANCE, ADM.

Balance January 1, 1948	313.93	
Federal Grants	1,649.52	
		1,963.45
Agent	1,123.35	
Clerk	426.96	
	<hr/>	
	1,550.31	
Transfer U. S. Grant O. A. Asst.	118.94	
	<hr/>	
	1,669.25	
Balance Transferred to 1949	294.20	
	<hr/>	
		1,963.45

U. S. GRANT OLD AGE ASSISTANCE, ASSISTANCE

Balance January 1, 1948	116.36	
Federal Grants	41,875.88	
Refunds	537.38	
Transfer—U. S. Grant Old Age Assist-		
ance Adm.	118.94	
	<hr/>	
		42,648.56
Cash Allowances		42,648.56

VETERANS SERVICES

Appropriation	4,944.92	
Appropriation, Temporary Increase	300.00	
Transfer Reserve Fund	1,330.00	
Refunds	10.00	
		6,584.92
Agent	2,034.15	
Cash Allowances	4,153.72	
Medical and Medicine	141.00	

Travel and Expenses	55.75	
Supplies	55.64	
Telephone	49.55	
Services	20.00	
Groceries and Provisions	20.00	
Insurance	10.54	
Dues	5.00	
	<hr/>	
	6,545.35	
Transferred to Overlay Reserve	39.57	
	<hr/>	6,584.92

B. S. CABLE MEMORIAL HOSPITAL

Appropriation	2,500.00
Hospitalization	2,500.00

Schools and Libraries

EDUCATION

Balance January 1, 1948	2,000.00	
Appropriation	157,404.00	
Receipts Feoffees Grammar School	2,000.00	
Refunds	11.50	
		161,415.50
Superintendent	4,233.36	
Clerk	1,846.00	
Truant Officer	300.00	
Census Taker	100.00	
Telephone	314.34	
Travel and Expense	300.00	
Office Supplies	48.63	

Teachers Salaries	98,877.84	
Teaching Supplies	2,954.36	
Textbooks	2,203.19	
Janitors	10,735.40	
Fuel	6,535.32	
Electricity	1,129.02	
Operating Supplies	1,262.08	
Water	278.85	
Gas	264.96	
Transportation	11,296.40	
School Nurse	1,750.00	
School Doctor	650.00	
School Dentist	600.00	
Health Supplies	135.56	
Insurance	1,516.04	
Vocational Education—Tuition	1,706.57	
Graduation Expenses	181.46	
Express and Trucking	122.25	
Americanization Classes—		
Salaries and Expenses	246.00	
Printing	34.75	
Maintenance and Repair,		
Buildings and Grounds	6,211.69	
New Equipment	3,328.46	
	<hr/>	
	159,162.53	
Transferred to Revenue	252.97	
Balance Transferred to 1949	2,000.00	
	<hr/>	
		161,415.50

FIRE DAMAGE MANUAL TRAINING SCHOOL

Balance January 1, 1948		2,991.31
Equipment	348.09	
Transferred to 1949	2,643.22	
	<hr/>	
		2,991.31

E. C. COWLES, SCHOLARSHIP

Receipts	300.00
Scholarships	300.00

ABBY L. NEWMAN FUND

Receipts	555.70
Equipments	555.70

LIBRARY

Appropriation		4,350.00
Librarian	1,183.32	
Assistant Librarian	641.66	
Books and Periodicals	923.40	
Janitor	396.68	
Maintenance Buildings and Grounds	336.55	
Fuel	284.57	
Treasurer	175.00	
Insurance	168.46	
Office Supplies	133.05	
Electricity and Water	87.95	
Dues	6.00	
	<hr/>	
	4,336.64	
Transferred to Reserve	13.36	
	<hr/>	
		4,350.00

Parks and Playgrounds

PARKS

Appropriation	1,956.00	
Appropriation Temporary Increase	140.00	
		2,096.00
Superintendent	75.00	
Labor	992.00	
Rent	159.96	
Maintenance of Equipment	135.76	
Plants and Bulbs	161.25	
Tools and Supplies	109.41	
Water	24.00	
Loam, Fertilizer	4.25	
Express	1.80	
	<hr/> 1,663.43	
Transferred to Revenue	432.57	
	<hr/>	2,096.00

PLAYGROUNDS

Appropriation		1,939.80
Supervision	75.00	
Labor	1,294.00	
Materials, Tools, Supplies	241.66	
Truck Hire	108.50	
Maintenance of Equipment	104.90	
Rental, Bleachers	50.00	
Clerk	25.00	
Gas and Oil	18.13	
Postage and Express	4.30	
Advertising	6.85	
Electricity	4.00	

Building and Grounds	3.00	
	<hr/>	
	1,935.34	
Transferred to Revenue	4.46	
	<hr/>	1,939.80

PLAYGROUND EQUIPMENT AND IMPROVEMENT

Appropriation		6,853.00
Tennis Courts	4,192.75	
Equipment	1,374.72	
Labor	616.00	
Masonry	235.10	
Supplies and Materials	100.39	
Telephone	10.05	
Express	3.88	
Advertising	2.50	
	<hr/>	
	6,535.39	
Balance Forwarded to 1949	317.61	
	<hr/>	6,853.00

PLAYGROUND RECREATION PROJECT

Appropriation		1,350.00
Instructors	1,000.00	
Transportation	288.00	
Supplies	4.23	
	<hr/>	
	1,292.23	
Transferred to Revenue	57.77	
	<hr/>	1,350.00

Unclassified

MEMORIAL BUILDING

Appropriation	5,975.82	
Appropriation, Temporary Increase	300.00	
Refunds	5.00	
		6,280.82
Janitor	1,800.00	
Repairs	1,134.38	
Repairs—Contract	1,776.60	
Fuel	721.53	
Insurance	145.92	
Supplies	103.59	
Gas	181.71	
Electricity	50.20	
Equipment	50.00	
Water	27.15	
Trucking	15.50	
Labor	15.00	
	<hr/>	
	6,222.40	
Transferred to Revenue	259.24	
	<hr/>	6,280.82

PENSIONS

Appropriations		4,080.00
Pensions	3,099.00	
Transferred to Revenue	981.00	
	<hr/>	4,080.00

CONTRIBUTORY PENSION SYSTEM

Appropriation		7,751.95
County of Essex, Assessment		7,751.95

FEDERAL WORKS AGENCY, SURVEY AND PLANS

Balance January 1, 1948	1,600.00	
U. S. Grant	4,000.00	
		5,600.00
Contract Payment		5,600.00

TOWN CLERK

Appropriation		75.00
Care and Maintenance		75.00

MEMORIAL DAY

Appropriation		855.00
Bands	465.00	
Flowers and Plants	196.00	
Flags	120.00	
Transportation	35.00	
Painting Markers	18.00	
Supplies	5.15	
	836.15	
Transferred to Revenue	18.85	
		885.00

HONOR ROLL

Balance January 1, 1948		327.59
Labor	196.30	
Supplies	18.95	
Materials	15.00	
Flowers	7.00	
	<hr/>	
	237.25	
Balance Transferred to 1949	90.34	
	<hr/>	
		327.59

TOWN WHARF FLOAT

Balance January 1, 1948		113.09
Repairs	93.00	
Materials	18.27	
	<hr/>	
	111.27	
Transferred to Revenue	1.82	
	<hr/>	
		113.09

PREMIUM ON LOANS

Balance January 1, 1949	22.75	
Receipts	18.75	
		41.50
Interest Payments	32.75	
Balance Transferred to 1949	8.75	
	<hr/>	
		41.50

IPSWICH HOUSING AUTHORITY

Transfer Reserve Fund		500.00
Supplies and Printing	21.23	
Balance Transferred to 1949	478.77	
	<hr/>	500.00

FEDERAL HOUSING PROJECT

Balance January 1, 1948	867.69	
Refunds	337.26	
	<hr/>	1,204.95
Repairs	49.55	
Balance Transferred to 1949	1,155.40	
	<hr/>	1,204.95

R. T. CRANE JR. PICNIC FUND ADM.

Receipts	60.00
Administration Expense	60.00

R. T. CRANE JR. PICNIC FUND PICNIC

Receipts	1,227.61
Candy	285.00
Transportation	175.00
Ice Cream	160.55
Labor	114.70
Equipment	122.60
Tents	100.00
Refreshments	92.26

Police, Life Guards	88.00	
Boat Hire	70.00	
Printing	12.00	
Ice	7.50	
	<hr/>	1,227.61

TOWN MANAGER COMMITTEE

Transfer Reserve Fund		75.00
Clerical Services		75.00

UNPAID BILLS 1947

Appropriation		737.36
Unpaid Bills 1947	726.34	
Transferred to Revenue	11.02	
	<hr/>	737.36

RESERVE FUND

Appropriation	2,159.99	
Transfer Overlay Reserve	2,840.01	
		5,000.00
Transfers Finance Committee	4,954.20	
Transferred to Revenue	45.80	
	<hr/>	5,000.00

CEMETERIES

Appropriation	6,525.47	
Appropriation, Temporary Increase	1,848.00	
Transfer, Cemetery Lots Fund	2,000.00	
Transfer Perpetual Care Income	1,557.94	
		11,931.41
Superintendent	2,600.00	
Clerical	31.00	
Telephone	71.36	
Office Supplies	2.10	
Postage and Express	18.56	
Labor	5,787.50	
Equipment	1,965.04	
Maintenance of Equipment	473.25	
Plants, Loam, Fertilizer	299.20	
Insurance	261.60	
Tools and Supplies	149.71	
Fuel	82.50	
Water	48.00	
Team Hire	40.38	
Blasting	30.00	
Rent	30.00	
Sand and Gravel	18.40	
Electricity	10.28	
Care of Lot	10.00	
	<hr/>	
	11,928.88	
Transferred to Revenue	2.53	
	<hr/>	
		11,931.41

H. A. COWLES MEMORIAL CEMETERY

Appropriation	2,084.99	
Appropriation Temporary Increase	420.00	
		2,504.99

Labor	1,994.90	
Materials	410.34	
Rental of Equipment	64.00	
Blasting	20.00	
Supplies	9.00	
Repairs to Equipment	6.75	
	<hr/>	2,504.99

SOLDIERS' GRAVES

Appropriation		500.00
Labor	436.40	
Markers	63.60	
	<hr/>	500.00

INTEREST AND MATURING DEBT

INTEREST

Appropriation	1,097.25	
Receipts	12.46	
		1,109.71
Interest Payments	1,108.01	
Balance Forwarded to 1949	1.70	
	<hr/>	1,109.71

MATURING DEBT

Appropriation	10,000.00
Note Payments	10,000.00

Balance Sheet — December 31, 1948

Liabilities and Reserves

Assets		Liabilities and Reserves	
Cash:		Tailings	\$1,038.18
In Banks and Office		Sale of Land of Low Value in Excess of Book Value	3.85
Accounts Receivable:		Dog Licenses Collected for County	3.60
		Sale of Cemetery Lots Fund	2,844.00
		Highway Machinery Fund	3,832.10
		Sale of Real Estate Fund	1,100.00
Taxes:			
Levy of 1945:		Grants and Gifts:	
Real Estate	\$ 68.40	Federal:	
Levy of 1946:		Aid to Dependent Children, Adm.	147.32
Poll	20.00	Aid to Dependent Children, Aid	452.20
Personal	249.32	Old Age Assistance, Adm.	294.20
Real Estate	295.74	Sewerage Survey and Plans	6,000.00
	565.06		
			6,893.72

Levy of 1947:		State and County:	
Poll	152.00	Shellfish Reimbursement	1,277.00
Personal	1,372.10	Chapter 90 Construction 1948	13,176.62
Real Estate	2,886.08		14,453.62
	4,410.18	Electric Light Meter Guarantee Deposits	3,350.98
Levy of 1948:		Electric Light Meter Guarantee Deposits Interest	2,613.09
Poll	446.00		5,964.07
Personal	5,398.32	Unexpended Balances:	
Real Estate	38,839.32	General	16,092.34
	44,683.64	Electric Light:	
		Construction	3,436.85
Motor Vehicle and Trailer Excise:		Operations	3,528.08
Levy of 1945	2.00	Depreciation	64,728.29
Levy of 1946	21.28		
Levy of 1947	1,046.45	Water:	
Levy of 1948	2,334.94	Extensions	593.97
		Mascommet Road	5,727.11
		Softening Plant	44,741.81
Special Assessment:		Interest	51,062.89
Moat Added to Taxes		Water Surplus	1.70
	26.00		131,885.22
			3,401.86
Tax Titles and Possessions:		Reserve Fund—Overlay Surplus	2,788.38
Tax Titles	6,242.88		
Tax Possessions	3,515.58	Overlays Reserved for Abatement of Taxes:	
		Levy of 1945	68.40
		Levy of 1946	565.06
	9,758.46		

[illegible]

Overlay Deficits:

Levy of 1941	4.00
Levy of 1942	4.00
Levy of 1943	2.00

10.00	Surplus Revenue	62,203.06
		<u>\$319,853.89</u>
		<u><u>\$319,853.89</u></u>

DEBT ACCOUNT

Net Funded or Fixed Debt

\$100,800.00	High School Loan 1935	\$42,000.00
	Water Mains Extension Loan 1946	20,800.00
	Highway and Fire Equipment Loan 1946	12,000.00
	Water Mains Extension Loan 1948	10,000.00
	Masconomet Road Water Extension Loan 1948	7,000.00
	Water Extension Loan 1938	5,000.00
	Additional Water Supply Loan 1938	4,000.00
		<u>\$100,800.00</u>
		<u><u>\$100,800.00</u></u>

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds,		
Cash and Securities:		
In Custody of Treasurer	\$156,993.48	
In Custody of Trustees	121,849.77	
Cemetery Perpetual Care Fund		\$68,546.86
Richard T. Crane Jr., Picnic Fund		33,667.66
Post War Rehabilitation Fund		31,690.13
Eunice Caldwell Cowles Fund		10,158.26
Mark Newman Memorial Fund		5,001.54
Stabilization Fund		3,889.23
Mrs. William G. Brown Animal Fund		2,221.14
Marianna T. Jones Fund		853.93
John C. Kimball Fund		512.58
Martha I. Savory Fund		302.79
Dow Memorial Boulder Fund		149.36
Manning School Fund		33,158.07
Fooffees Grammar School Fund		31,765.73
R. H. Manning School Fund		15,940.20
Treadwell Library Fund		15,234.79
Burley Educational Fund		8,781.56
Heard Library Fund		7,793.21
Brown School Fund		3,310.14
Mrs. Abby L. Newman Library Fund		2,199.12
Elizabeth R. Lathrop Fund		1,854.90
George Spiller Fund		1,812.05
		<hr/>
	\$278,843.25	\$278,843.25

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 1948

	Balance Jan. 1, 1948	Appro- priations	Cash Receipts	Debit Transfer	Credit Transfer	Cash Payments	Transferred To Revenue	Balance Dec., 31, 1948
Moderator		100.00				100.00		
Selectmen		4,594.00				4,559.39	34.61	
Accountant		5,426.00				5,367.38	58.62	
Treasurer and Collector		8,834.00			720.00	9,553.14	.86	
Assessors		5,360.00				5,353.37	6.63	
Law		600.00				600.00		
Castle Hill Land Title	2,000.00							2,000.00
Town Clerk		2,743.50			35.00	2,770.29	8.21	
Election and Registration		4,019.00	6.50		275.00	4,260.86	39.64	
Town Hall	590.93	4,562.00				4,898.20		254.64
Repairs to Town Scales					350.00	298.15		51.85
Town Hall Improvements	114.00					92.72		21.28
Town Hall and Community Center Comm.	150.00							150.00
Police		24,741.24	4.10			24,501.27	244.07	
Town Ambulance	66.25					66.25		
Fire		35,331.80	42.80			35,213.52	161.08	
Fire Alarm System, North Ridge Road	389.54					388.25	1.29	
Junior Aerial Ladder	16,500.00					16,392.02	107.98	
Weights and Measures		681.00				680.76	.24	
Moth		6,311.00	82.75		350.00	6,730.08	13.67	
Forest Warden		715.00	112.50		56.20	7,812.70		
Tree Warden		7,644.00				706.12	8.88	
Clam Commissioner		2,850.00				2,809.17	40.83	
Shellfish Benefits		6,000.00	6.78			5,337.67		669.11
Shellfish Reimbursement	800.00		1,200.00			723.00		1,277.00
Health		16,270.00			623.00	16,867.02	25.98	
Town Dump		2,522.00				2,324.30	197.70	
Town Dump Construction	139.43							139.43
Sewer Committee	1,009.57					91.13		917.94
Sewerage Survey and Plans	11,000.00					5,000.00		6,000.00
Mosquito Control		1,000.00				1,000.00		
Bounty on Seals		200.00			135.00	335.00		
Highway		30,696.48	64.61		3,000.00	33,760.09	1.00	
Snow Removal		20,000.00				19,999.29	.71	
Chapter 90 Maintenance					3,000.00	2,999.89	.11	
Chapter 90 Construction 1947	13,534.03					13,369.97	164.06	
Chapter 90 Construction 1948					15,000.00	1,823.38		13,176.62
North Ridge Road	6,863.09		20,040.94			22,796.06		4,107.97
Safford Street					2,500.00	1,554.33		945.67
Street Lighting		6,100.00				6,100.00		
Public Welfare		12,450.00	27.00		1,000.00	13,463.74	13.26	
Aid Dependent Children Adm.		125.00				75.47	49.53	
Aid Dependent Children Aid		6,000.00				5,772.50	227.50	
Old Age Assistance Adm.		2,541.00				2,101.35	439.65	
Old Age Assistance, Assistance		58,000.00	309.34		225.00	58,453.58	80.76	
U. S. Grant Aid Dependent Children Adm.	106.52		162.22			121.42		147.32
U. S. Grant Aid Dependent Children Aid	251.81		1,809.39			1,609.00		452.20
U. S. Grant Old Age Assistance Adm.	313.93		1,649.52	118.94		1,550.31		294.20
U. S. Grant Old Age Assistance Assist.	116.36		42,413.26		118.94	42,648.56		
Veterans Services		5,244.92	10.00		1,330.00	6,545.35	39.57	
B. S. Cable Memorial Hospital		2,500.00				2,500.00		
Education	2,000.00	157,404.00	2,011.50			159,162.53	252.97	2 000.00
Fire Damage Manual Training School	2,991.31					348.09		2,643.22
E. C. Cowles Scholarship			300.00			300.00		
Abby L. Newman Fund			555.70			555.70		
Manning School Grading	395.00							395.00
Library		4,350.00				4,336.64	13.36	
Parks		2,096.00				1,663.43	432.57	
Playgrounds		1,939.80				1,935.34	4.46	
Playground Equipment and Improvement		6,853.00				6,535.39		317.61
Playground Recreation Project		1,350.00				1,292.23	57.77	
Memorial Building		6,275.82	5.00			6,021.58	259.24	
Pensions		4,080.00				3,099.00	981.00	
Contributory Pension System		7,751.95				7,751.95		
Federal Agency Survey and Plans	1,600.00		4,000.00			5,600.00		
Town Clock		75.00				75.00		
Memorial Day		855.00				836.15	18.85	
Honor Roll	327.59					237.25		90.34
Town Wharf Float	113.09					111.27	1.82	
Premium on Loans	32.75		18.75			32.75		8.75
Ipswich Housing Authority					500.00	21.23		478.77
Federal Housing Project	867.69		337.26			49.55		1,155.40
R. T. Crane Jr. Picnic Fund Adm.			60.00			60.00		
R. T. Crane Jr. Picnic Fund Picnic			1,227.61			1,227.61		
Town Manager Committee					75.00	75.00		
Unpaid Bills 1947		737.36				726.34		11.02
Reserve Fund		2,159.99		4,954.20	2,840.01		45.80	
Electric Light Operations	6,737.11		176,042.03	22,745.03		156,506.03		3,528.08
Electric Light Construction						1,563.15		3,436.85
Electric Light Depreciation	120,564.49				5,000.00	78,809.05		57,763.36
Electric Meter Guarantee Deposits	3,313.98	410.00			16,007.92	373.00		3,350.98
Electric Meter Guarantee Deposits Int.	2,469.02		144.07					2,613.09
Water Operations		36,000.00		5,459.03	2.00	30,542.97		593.97
Water Extensions	5,555.17		10 000.00		2,106.47	17,067.67		5,727.11
Water Extension, Masconomet Road			7,009.40			1,282.29		44,741.81
Water Softening Plant	44,741.81							
Cemetery		8,373.47	1,557.94		2,000.00	11,928.88	2.53	
H. A. Cowles Memorial Cemetery		2,504.99				2,504.99		
Soldiers Graves		500.00				500.00		
Interest		1,097.25	12.46			1,108.01		1.70
Maturing Debt		10,000.00				10,000.00		
	\$245,654.47	\$538,975.57	\$271,223.43	\$33,277.20	\$57,249.54	\$916,316.12	\$4,036.81	\$159,372.29

REPORT
OF
STATE AUDIT
OF THE
Books and Accounts
OF THE
TOWN OF IPSWICH



For The Period From January 18
To December 19, 1947

*Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.*

March 17, 1948

To the Board of Selectmen

Mr. Brainard C. Wallace, Chairman

Ipswich, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Ipswich for the period from January 18, 1947 to December 19, 1947, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

FRANCIS X. LANG

Director of Accounts

Mr. Francis X. Lang

Director of Accounts

Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Ipswich for the period from January 18, 1947, the date of the previous examination, to December 19, 1947, and submit the following report thereon:

The financial transactions of the town as recorded on the books of the several departments were examined, checked, and compared with the records of the town treasurer and the town accountant.

The books and accounts of the town accountant were examined and checked. The cash receipts as recorded were checked with the departmental records and with the treasurer's books, while the payments were compared with the treasury warrants authorizing the disbursement of town funds.

The ledger was analyzed, the appropriation accounts were checked with the amounts voted by the town as shown on the town clerk's record of town meetings, and the transfers from the reserve fund were compared with the amounts authorized by the finance committee.

A trial balance was taken off, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on December 19, 1947.

The books and accounts of the town treasurer were examined and checked. The recorded receipts were analyzed and verified by comparison with the records in the several departments collecting money for the town, with other sources from which money was paid into the town treasury, and with the town accountant's books. The recorded payments were checked with the approved warrants authorizing the disbursement of town funds. The cash book was footed, and the cash balance on December 19, 1947 was proved by reconciliation of the bank balances with statements furnished by the banks of deposit, by examination of the securities and savings bank book making up a part of the cash, and by actual count of the cash in the office.

The recorded payments of debt and interest were proved with the amounts falling due and with the cancelled securities and coupons on file. The outstanding bond and coupons were listed and reconciled with the bond and coupon account as shown by a statement received from the depository.

The securities and savings bank books representing the investment of the trust and investment funds in the custody of the town treasurer, the treasurer of the library trustees, and the treasurer of the Manning School Fund were examined and listed. The income was proved and the disbursements were verified.

The records of tax titles held by the town were examined and checked. The amounts added to the tax title account were compared with the collector's records, the redemptions were verified, and the tax titles on hand were listed and compared with the records at the Registry of Deeds.

The records of payroll deductions on account of federal taxes and Blue Cross were listed and reconciled with the treasurer's and the town accountant's books.

The assessors' records of abatements granted were reconciled with the collector's books and with the accountant's ledger. The assessors' warrants for the commitment of taxes, motor vehicle and trailer excise, and assessments were checked with the detailed lists.

The books and accountants of the town collector were examined and checked in detail. The taxes and motor vehicle and trailer excise outstanding according to the previous examination and all subsequent commitments were audited and proved to the warrants issued for their collec-

tion. The recorded receipts were checked with the payments to the treasurer and with the town accountant's books, the abatements as recorded were compared with the assessors' records of abatements granted, and the outstanding accounts were listed.

The commitments of departmental, municipal light, and water charges were examined and checked. The recorded receipts were checked with the payments to the treasurer and with the accountant's books, the abatements as recorded were compared with the records of the departments authorized to grant abatements, the discounts were verified, and the outstanding accounts were listed.

Verification of the correctness of the outstanding tax, motor vehicle and trailer excise, departmental, municipal light, and water accounts was made by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The town clerk's records of dog and sporting licenses were examined and checked, the payments to the town treasurer and to the Division of Fisheries and Game being verified.

The surety bonds furnished by the several officials for the faithful performance of their duties were examined and found to be in proper form.

The records of cash receipts of the selectmen and the sealer of weights and measures, of the health, police, school, and cemetery departments, as well as of all other departments wherein money is collected for the town, were examined and checked, the payments to the treasurer and the cash on hand being verified.

Attention is again called to the overdue cemetery accounts and it is again urged that prompt action be taken to secure settlement of these accounts.

In addition to the balance sheet mentioned above, there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax, motor vehicle and trailer excise, assessment, tax title, tax possession, departmental, municipal light, and water accounts, together with tables relative to the trust and investment funds.

While engaged in making the audit, cooperation was received from all town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE

Assistant Director of Accounts.

TOWN OF IPSWICH

Balance Sheet — December 19, 1947

GENERAL ACCOUNTS

Assets

Cash and Securities:

General \$292,311.98
 Electric Meter Guarantees,
 Special Deposit 5,777.00
 Veterans' Housing Rentals, 1,876.00

Accounts Receivable:

Taxes:

Levy of 1945:
 Real Estate 82.80

Levy of 1946:

Poll \$ 26.00
 Personal Property 675.15
 Real Estate 5,024.62

5,725.77

Liabilities and Reserves

Payroll Deductions:

Federal Withholding Tax \$1,078.75
 Retirement System 332.83
 Blue Cross 199.90

\$1,611.48

\$299,964.98 Overestimates 1947:

State Parks and Reservations

Assessment 113.85
 County Tax 3,036.46
 County Hospital Assessment 829.46

Tailings

Sale of Cemetery Lots Fund 3,979.77
 Highway Machinery Fund 1,038.78
 Sale of Real Estate Fund 4,354.00
 Veterans' Housing Rentals 1,763.55
 1,100.00
 1,876.00

Levy of 1947:			
Poll	566.00		
Personal Property	5,483.67		
Real Estate	33,808.09		
	39,857.76		
		45,666.33	
Motor Vehicle and Trailer Excise:			
Levy of 1945	2.00		
Levy of 1946	29.28		
Levy of 1947	2,083.36		
			5,121.24
Special Assessments:			
Moth:			
Levy of 1947		8.00	
			5,819.57
			1,600.00
			3,307.98
			2,469.02
Tax Titles and Possessions:			
Tax Titles	8,503.64		
Tax Possessions	2,252.25		
		10,755.89	
			87,281.45
Unexpended Balances:			
General			
Electric Light:			
Operations			13,918.20
Depreciation			120,564.49
			134,482.69
Departmental:			
Taxes on Estates of Deceased Persons			
	676.43		

Rent of Town Property	984.00	Water:	
Police	458.00		
Moth	980.50	Operation	2,310.37
Health	404.00	Construction	52,777.00
Highway	3.50		55,087.37
Temporary Aid	704.20		276,851.51
Aid to Dependent Children	813.27	Reserve Fund—Overlay Surplus	1,908.58
Old Age Assistance	3,306.14	Overlays Reserved for Abatement	
Veterans' Services	1,179.97	of Taxes:	
School	1,030.00	Levy of 1945	82.80
Cemetery	1,509.75	Levy of 1946	3,049.09
		Levy of 1947	5,132.57
	12,049.76		8,264.46
Electric Light Department	10,399.63	Revenue Reserved Until Collected:	
Water Department:		Motor Vehicle and Trailer	
Rates	4,279.59	Excise	2,114.64
Liens Added to Taxes:		Special Assessment	8.00
Levy of 1946	22.14	Tax Title	8,503.64
Levy of 1947	451.96	Tax Possession	2,252.25
	4,753.69	Departmental	12,049.76
State and County Aid to Highways	16,122.09	Electric Light	10,399.63
		Water	4,753.69
Overlay Deficits:		Aid to Highways	16,122.09
Levy of 1941	194.00		56,203.70
Levy of 1942	190.00		
Levy of 1943	208.48		
Levy of 1944	42.00		
	634.48		

Due From Trust Funds:
Cemetery Perpetual Care

1,062.27	Surplus Revenue:
	General:
	Prior Years
	Current Year
	30,547.57
	835.79
	31,383.36
<u>\$403,531.76</u>	<u>\$403,531.76</u>

DEBT ACCOUNTS

Net Funded or Fixed Debt

\$97,400.00	High School Loan 1935	\$48,000.00
	Highway and Fire Equipment Loan 1946	16,000.00
	Water Extension Loan 1938	6,000.00
	Water Loan—Additional Supply 1942	5,000.00
	Water Mains Extension Loan 1946	22,400.00
<u>\$97,400.00</u>		<u>\$97,400.00</u>

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds
 Cash and Securities:
 In Custody of Treasurer
 In Custody of Trustees

	Eunice Caldwell Cowles Scholarship Fund	\$10,203.68
	Mark Newman Memorial Fund	5,420.89
\$172,035.41	John C. Kimball Library Fund	532.05
147,682.66	Mrs. William G. Brown Animal Fund	2,166.65
	Marianna T. Jones Fund	832.99
	Richard T. Crane, Jr., Picnic Fund	33,311.46
	Martha I. Savory Tree Fund	298.31
	Dow Boulder Memorial Fund	145.71
	Cemetery Perpetual Care Funds	65,329.86
	Post-War Rehabilitation Fund	50,000.00
	Stabilization Fund	3,793.81
	Burley Educational Fund	8,616.24
	Brown School Fund	3,318.92
	Manning School Fund	32,540.35
	R. H. Manning School Fund	15,622.70
	Feoffees of The Grammar School of Ipswich	54,753.57
	Heard Library Fund	8,794.55
	Elizabeth R. Lathrop Library Fund	1,854.90
	Library Building Fund	84.98
	Miss Abby Newman Library Fund	2,145.43
	George Spiller Library Fund	1,812.05
	Treadwell Library Fund	18,138.97
		<hr/>
		\$319,718.07
		<hr/>

REPORTS
OR THE
Funds, Trusts, Trustees'
and Feoffees,
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1948
and the
THREE HUNDRED AND FIFTEENTH YEAR
of the
TOWN'S INCORPORATION

*Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.*

Town Accountant's Report

To the Citizens of Ipswich:

I submit herewith the annual reports of the following funds as compiled by their respective Treasurers. The secuteties and savings bank books representing the investment of the trust and investment funds in the custody of the treasurer, the treasurer of the library trustees, and the treasurer of the Manning School Fund have been examined and listed, the income being proved and the transfers to the town, as well as the disbursements, being verified.

BRAINARD C. WALLACE

Town Accountant

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true.

WALTER E. CALLAHAN

Notary Public

My Commission expires February 27, 1954.

Report of Trust Fund Commissioners

To the Citizens, of Ipswich:

The report of the Trust Fund Commissioners for the year 1948 is submitted herewith.

We have carried out our duties in accordance with the vote at the Annual Town Meeting, April 8, 1929, which created the Trust Fund Commission, and their responsibilities as further specified in the by-law passed at the Annual Town Meeting, held March 2, 1942.

Transactions affecting both the principal and interest of the funds coming under our jurisdiction will be found in detail in the report of the Town Treasurer in this Annual Town Report.

Respectfully submitted,

GEORGE C. PARSONS, Chairman

CHARLES E. GOODHUE, JR.

EDWARD J. MARCORELLE.

Eunice Caldwell Cowles Fund

Balance, January 1, 1948		\$10,203.68
 Income:		
Ipswich Savings Bank	\$ 4.58	
U. S. Treasury Bonds	250.00	254.58
		\$10,458.26
Paid for Scholarship in 1948		300.00
		\$10,158.26

SECURITIES COMPRISING FUND

Two (2) \$5000.00 Series G. War		
Savings Bonds	\$10,000.00	
On deposit Ipswich Savings Bank	158.26	
	\$10,158.26	
		\$10,158.26

JOHN E. GRANT,

Treasurer.

Mrs. William G. Brown Fund

The Town of Ipswich in Trust, the income to be used under the direction of the Selectmen by the Agent of the Society of the Prevention of Cruelty to Animals.

Balance, January 1, 1948	\$2,166.65
Income: Ipswich Savings Bank	54.49
	<hr/>
Balance, December 31, 1948	\$2,221.14
	<hr/> <hr/>
On Deposit Ipswich Savings Bank	
December 31, 1948	\$2,221.14
	<hr/> <hr/>

JOHN E. GRANT,

Treasurer.

Dow Boulder Memorial Fund

Balance, January 1, 1948	\$ 145.71
Income: Ipswich Savings Bank	3.65
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Balance, December 31, 1948	\$ 149.36
	<hr/> <hr/>
On Deposit Ipswich Savings Bank	
December 31, 1948	\$ 149.36
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JOHN E. GRANT,

Treasurer.

Marianna T. Jones Fund

Balance, January 1, 1948	\$ 832.99
Income: Ipswich Savings Bank	20.94
	<hr/>
Balance, December 31, 1948	\$ 853.93
	<hr/> <hr/>
On Deposit Ipswich Savings Bank	
December 31, 1948	\$ 853.93
	<hr/> <hr/>

JOHN E. GRANT,
Treasurer.

John C. Kimball Fund

The Town of Ipswich, Trustee under the will of John C. Kimball, income to be used for the purchase of books for the Ipswich Public Library.

Balance, January 1, 1948	\$ 500.00
Income: Ipswich Savings Bank	12.58
	<hr/>
	\$ 512.58
	<hr/> <hr/>
On Deposit Ipswich Savings Bank	
December 31, 1948	\$ 512.58
	<hr/> <hr/>

JOHN E. GRANT,
Treasurer.

Mark Newman Memorial Fund

Balance, January 1, 1948	\$5,420.89
Income: Ipswich Savings Bank	136.35
	<hr/>
	\$5,557.24
Expenditure:—Woodcraft Supply Co.	555.70
	<hr/>
Balance, December 31, 1948	\$5,001.54
On Deposit Ipswich Savings Bank	<hr/> <hr/>
December 31, 1948	\$5,001.54
	<hr/> <hr/>

JOHN E. GRANT,

Treasurer.

Richard T. Crane, Jr. Picnic Fund

Balance, January 1, 1948		\$33,925.28
Income:		
Ipswich Savings Bank	\$ 89.98	
Stocks & Bonds	940.01	1,029.99
	<hr/>	<hr/>
		\$34,955.27
Expenditures:		
Picnic	1,227.61	
New England Trust Co.	60.00	1,287.61
	<hr/>	<hr/>
Balance, December 31, 1948		\$33,667.66
		<hr/> <hr/>

SECURITIES COMPRISING FUND

40 Shares Crown Cork & Seal No. 2 Pfd.	\$2,032.72
20 Shares Eastern Gas & Fuel 4½ Pfd.	1,972.67
10 Shares American Tel. & Tel.	1,937.12
50 Shares Commonwealth Edison	1,699.02
30 Shares Chesapeake & Ohio	1,730.05
50 Shares Loews Inc.	1,563.40
30 Shares United Shoe	2,489.80
30 Shares Fidelity Phoenix Fire Inc.	1,865.09
20 Shares International Paper 4% Pfd.	2,293.47
20 Shares First National Bank of Boston	1,013.27
30 Shares North American Co.	831.26
6 Shares Wisconsin Electric Power Co., (Dividend Shares no value until sold)	
6 Shares Potomac Electric Power Co., (Dividend Shares no value until sold)	
25 Shares Boston Elevated	1,983.34
\$5,000.00 U.S.A. Treas. Series G.	5,000.00
\$5,000.00 U.S.A. Treas. 2½ %'s	5,000.00
5 Shares International Paper Common	
20 Shares International Paper Common 4% Pfd.	
On deposit Ipswich Savings Bank	4,010.51
	<hr/>
	\$35,421.72

Sold

20 Shares International Paper 5% Pfd.	
25 Shares Boston Elevated	\$1,516.02
5 Shares International Paper Common	238.04
	1,754.06
	<hr/>
	\$33,667.66
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20 Shares of International paper 5% Pfd. exchanged for 5 shares of International Paper Common and 20 Shares of International Paper 4% Pfd.

JOHN E. GRANT,
Treasurer.

Martha I. Savory Fund

Balance, January 1, 1948	\$ 298.31
Income: Ipswich Savings Bank	2.48
Western Union Dividend	2.00
	<hr/>
Balance, December 31, 1948	<u>\$ 302.79</u>

SECURITIES COMPRISING FUND

On deposit Ipswich Savings Bank	
December 31, 1948	\$ 102.79
This Fund also includes two (2) shares	
Western Union Telegraph Stock per	
value \$200.00	200.00
	<hr/>
Balance December 31, 1948	<u>\$ 302.79</u>

JOHN E. GRANT,

Treasurer.

Post War Rehabilitation Fund

Transferred by vote of Town Meeting held March 6, 1944:	
Surplus Revenue	\$32,000.00
Electric Light Operations	18,000.00
	<hr/>
	<u>\$50,000.00</u>

Balance, January 1, 1948	\$50,000.00
Dividend—Series C Bonds Matured	1,620.00
Ipswich Savings Bank	10.13
Accrued Interest on 20 M Notes sold	60.00
	<u>\$51,690.13</u>
Sold 20 M series C Treasury Notes—	
Construction of North Ridge Road	20,000.00
	<u>\$31,690.13</u>

SECURITIES COMPRISING FUND

30 M U. S. Treasury Savings Notes, Series C	\$30,000.00
On Deposit—Ipswich Savings Bank	1,690.13
	<u>\$31,690.13</u>

JOHN E. GRANT,
Treasurer.

Stabilization Fund

Transferred by vote of Town Meeting held by adjournment
April 1, 1946:

Surplus Revenue	<u>\$3,750.00</u>
Balance, January 1, 1948	3,793.81
Income: Ipswich Savings Bank	95.42
	<u>\$3,889.23</u>
Balance, December 31, 1948	<u>\$3,889.23</u>
On deposit Ipswich Savings Bank	
December 31, 1948	<u>\$3,889.23</u>

JOHN E. GRANT,
Treasurer.

Cemetery Trust Funds

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Adams, John P.	\$100.00	\$101.84	\$2.52	\$3.00	\$101.36
Allen, Prince A.	250.00	252.24	6.33	3.00	255.57
Anderson, Pauline H.	100.00	100.25	2.48	2.00	100.73
Andrews	150.00	377.83	9.47	9.00	378.30
Andrews, Reuben	100.00	100.93	2.50	2.50	100.93
Appleton, Francis R.	400.00	407.50	10.21	12.00	405.71
Appleton, General James	250.00	331.63	8.32	10.00	329.95
Archer, Nathaniel	100.00	118.28	2.98	3.50	117.76
Atkinson, Walter S.	50.00	51.16	1.25	1.50	50.91
Atkinson, Wesley B.	50.00	50.25	1.23	1.25	50.23
Bailey, Elizabeth A.	50.00	57.82	1.42	3.00	56.24
Bailey, Mabel L. Sullivan & Julia A. Jewett	150.00	150.50	3.74	3.00	151.24
Baker & Dixon	90.00	133.51	3.36—	3.00	133.87
Baker, Alfred	50.00	50.25	1.23	1.48	50.00
Baker, Charles H.	175.00	194.91	4.90	6.00	193.81
Baker, Isabelle	150.00	152.65	3.79	3.50	152.94
Baker, John	150.00	153.02	3.85	4.00	152.87
Baker, Samuel H.	50.00	50.25	1.23	1.25	50.23
Bamford, Charles W.	50.00	50.25	1.23	1.25	50.23
Bamford, Robert T.	50.00	50.25	1.23	1.25	50.23
Barber, M. E.	50.00	99.50	2.51	2.50	99.51
Barker, G. A. & Austin L. Lord	100.00	100.50	2.49	2.50	100.49
Barnard, Kate S.	200.00	201.23	5.06	5.00	201.29
Barton, A. J.	75.00	96.53	2.39		98.92
Baxter, Emma	75.00	75.11	1.85	1.96	75.00
Baxter, Nellie E.	50.00	50.25	1.23	1.25	50.23
Benedix, Albin	100.00	101.43	2.51	3.00	100.94
Berry, Charles S.	100.00	114.62	2.89	4.00	113.51
Beveridge, John	150.00	150.70	3.79	3.00	151.49
Birch	50.00	53.27	1.31	2.00	52.58
Blake, John A.	200.00	200.25	5.03	5.00	200.28
Blake, John H.	100.00	125.67	3.12	3.00	125.79
Blake, John H. (Flowers)	100.00	126.54	3.14	3.00	126.68
Blake, Samuel	100.00	184.89	4.65	5.00	184.54
Blenkhorn, Mary	100.00	100.17	2.48	2.50	100.15
Blood, Samuel	50.00	77.34	1.91	2.00	76.25

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Bolles, Chester A.	75.00	75.63	1.87	2.00	75.50
Bomer, Caroline E.	100.00	142.53	3.59	4.50	141.62
Bond, Hannah S.	75.00	78.29	1.93	2.00	78.22
Bone, Alice H.	50.00	50.18	1.23	1.25	50.16
Boone, Rev. Daniel	100.00	100.25	2.48	2.25	100.48
Bournazos, Stephen	100.00	100.46	2.48	2.00	100.94
Bouzianis, James	150.00	151.25	3.81	3.50	151.56
Bowen, Mary E.	50.00	50.89	1.25	1.50	50.64
Boynton, Warren	50.00	50.55	1.24	1.50	50.29
Bray, Patience H.	100.00	136.02	3.43	3.50	135.95
Brocklebank, Eunice	50.00	50.00	1.23	1.23	50.00
Brocklebank, Jeremiah	50.00	50.05	1.23	1.25	50.03
Brocklebank, William	50.00	50.05	1.23	1.25	50.03
Brown, Aaron F.	50.00	144.92	3.60	4.00	144.52
Brown, Benjamin C.	100.00	132.02	3.33		135.35
Brown, Charles E.	150.00	164.44	4.09	3.50	165.03
Brown, Everett K. & Margaretta	100.00	119.94	2.97	3.50	119.41
Brown, E. Newton	100.00	101.48	2.51	3.50	101.49
Brown, Gardner A.	200.00	204.42	5.14	5.00	204.56
Brown, George	50.00	53.20	1.31	1.75	52.76
Brown, George B.	200.00	207.91	5.22	5.00	208.13
Brown, H. B.	75.00	95.51	2.36	2.25	95.62
Brown, John A.	150.00	157.18	3.90	5.00	156.08
Brown, John Allen	100.00	162.66	4.09	4.50	162.25
Brown, John B.	100.00	160.30	4.03	4.50	159.83
Brown, John H.	125.00	138.77	3.49	4.00	138.26
Brown, John M.	100.00	104.25	2.58	3.00	103.83
Brown, Lucy H.	100.00	235.79	5.92	5.00	236.71
Brown, Thomas	100.00	135.81	3.42	5.00	134.23
Brown, William G.	100.00	209.75	5.27	5.00	210.02
Buckley, Arthur	50.00	50.25	1.23	1.25	50.23
Bumpus, Henry W.	150.00	150.00	3.73	3.50	150.23
Burke, Michael	100.00	100.46	2.49	2.50	100.45
Burnham, Arthur F.	150.00	150.25	3.73	3.00	150.98
Burnham, John A.	75.00	94.28	2.33	2.25	94.36
Burnham, Newell	100.00	100.25	2.48	2.25	100.48
Burnham, William F.	100.00	100.16	2.48	2.25	100.39
Byrd, Olive	100.00	102.52	2.54	2.50	102.56
Caldwell, Colonel Luther	100.00	100.04	2.48	2.25	100.27
Caldwell	100.00	178.70	4.49	4.00	179.19
Caldwell, Eben	100.00	141.45	3.56	4.00	141.01
Caldwell, F. H.	50.00	58.28	1.48	1.50	58.26
Caldwell, Jennet F.	150.00	376.16	9.38	16.00	369.54
Caldwell, Luther	100.00	100.00	2.48	2.25	100.23
Caldwell, Sylvanus	100.00	128.68	3.19	3.50	128.37
Caldwell, Watson H.	75.00	110.37	2.73	2.50	110.60

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Cameron, Margaret	50.00	50.05	1.23	1.25	50.03
Campbell, Donald	100.00	100.67	2.49	2.50	100.66
Campbell, Katherine	100.00	100.67	2.49	2.50	100.66
Canney, Sylvanus F.	100.00	114.03	2.83	2.50	114.36
Carey, Michael	100.00	100.00	2.48	2.00	100.48
Carpenter, E. M.	75.00	76.12	1.88	2.00	76.00
Caverly	100.00	125.18	3.15	3.50	124.83
Chalmers, James	100.00	102.64	2.59	3.00	102.23
Chalmers, Charles M.	100.00	125.00	3.10	3.00	125.10
Chapman, Clifford F.	100.00	100.00	2.48	2.48	100.00
Chapman, Edward L.	50.00	50.05	1.23	1.25	50.03
Chapman, Thomas T.	50.00	52.78	1.29	2.00	52.07
Chapman, William A.	50.00	50.05	1.23	1.25	50.03
Choate, Henry	50.00	50.05	1.23	1.25	50.03
Choate, John	75.00	77.91	1.92	2.50	77.33
Choate, Jonathan L.	150.00	205.79	5.17	5.00	205.96
Christian, Florence	50.00	50.05	1.23	1.25	50.03
Cilley, John D.	100.00	167.62	4.22	4.50	167.34
Clarke, Catherine	100.00	214.85	5.40	6.00	214.25
Clarke, Daniel	100.00	169.43	4.26	4.50	169.19
Clarke, Phillip E.	150.00	166.04	4.13	4.50	165.72
Coburn	200.00	567.39	14.21	11.00	570.60
Coburn, Lucy C.	200.00	582.27	14.58	11.00	585.85
Cogswell	200.00	737.08	18.45	15.00	740.53
Cogswell, E. & T. F.	100.00	124.93	3.15	4.50	123.58
Collins, Abbie	50.00	50.05	1.23	1.25	50.03
Comeau, Eddie	75.00	75.49	1.86	1.75	75.60
Comeau, George A.	75.00	81.81	2.07	2.00	81.88
Conant, Cora B.	50.00	50.05	1.23	1.25	50.03
Conant, Florence L.	50.00	50.00	1.22	1.22	50.00
Condon, Thomas E.	150.00	154.59	3.89	3.50	154.98
Cook, Jennie B.	50.00	50.25	1.23	1.25	50.23
Cook, John	50.00	61.33	1.51	1.25	61.59
Cowles, Eunice Caldwell	300.00	496.27	12.43	11.00	497.70
Cowperthwaite, Elmer A.	100.00	100.26	2.48	2.00	100.74
Cowperthwaite, Gladys	50.00	50.15	1.22	1.25	50.12
Crane, Florence H.	175.00	175.00	4.40	4.00	175.40
Critchley, W. W.	50.00	50.12	1.22	1.25	50.09
Crossley, Harry	50.00	50.29	1.25	1.50	50.04
Crossman, Charles H.	100.00	100.26	2.48	2.25	100.49
Crossman, Claude L.	150.00	161.65	4.07		165.72
Cutter, Charles	100.00	200.84	5.05	4.50	201.39
Cynkus, Anthony	150.00	150.25	3.78	3.00	151.03
Czupryna, Stanley	150.00	150.59	3.78	3.00	151.37
Cromar, Wallace S.	100.00	100.25	2.48	2.00	100.73
Damon, Edwin .H	100.00	124.32	3.13	3.50	123.95

IPSWICH TOWN REPORT

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Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Damon, Harry K. & Robert W. Bolles	150.00	159.79	4.02	3.50	160.31
Davidson, Sarah Goodhue	50.00	50.75	1.24	1.25	50.74
Davis, Edward	100.00	101.95	2.52	2.50	101.97
Davis, Harry O.	150.00	150.00	3.78	3.50	150.28
Davis, Hulda	100.00	102.81	2.60		105.41
Dawson	100.00	160.91	4.05	4.00	160.96
Day, Charles G.	100.00	101.42	2.56	2.50	101.48
Dobson, Clara B.	100.00	107.78	2.67	5.00	105.45
Dodge, Grace M.	100.00	108.12	2.68	3.50	107.30
Dodge, Harry K.	100.00	207.43	5.21	5.95	206.69
Dodge, Ignatius	110.00	110.15	2.78	2.50	110.43
Dodge, James P.	50.00	51.93	1.27	2.00	51.20
Dodge, John A.	100.00	100.46	2.48	2.50	100.44
Dodge, Martha A.	50.00	50.15	1.23	1.25	50.13
Dodge, Richard F.	100.00	222.53	5.59	5.50	222.62
Donlon, Patrick	40.00	43.60	1.07	1.50	43.17
Dorr, Abbie J.	75.00	76.37	1.88	1.50	76.75
Doughty, Howard N.	50.00	50.53	1.24	1.50	50.27
Douglas, John W.	100.00	101.55	2.51	2.50	101.56
Dow, Arthur & Minnie	100.00	101.87	2.52	3.00	101.39
Dow, David F.	100.00	101.35	2.51	3.00	100.86
Downie, Susan L.	100.00	115.23	2.91	3.50	114.64
Duckworth, William	150.00	214.16	5.38	6.00	213.54
Dudley, Josiah	100.00	139.74	3.52	4.00	139.26
Dunham, Bessie	50.00	51.40	1.26	2.00	50.66
Dunnells, Mary R.	75.00	75.00	1.85	1.85	75.00
Durgin, Sarah E.	100.00	156.31	3.93	4.00	156.24
Dziadul, Anna	150.00	150.59	3.79	3.50	150.88
Ellis, George W.	150.00	151.14	3.80	3.50	151.44
Ellsworth, Benjamin	100.00	106.07	2.68	3.00	105.75
Emerton, Fred	150.00	150.00	3.77	3.50	150.27
Erickson, Albin	150.00	150.25	3.78	3.50	150.53
Estes	150.00	150.53	3.78	4.00	150.31
Everitt, Helen	100.00	100.00	2.48	2.00	100.48
Fall, George	75.00	75.00	1.85	1.85	75.00
Fall, William H.	100.00	100.87	2.50	3.00	100.37
Farley	100.00	223.93	5.62	5.50	224.05
Farley, Eunice & Elizabeth	50.00	68.17	1.68	1.50	68.35
Farley, George E.	100.00	106.01	2.68	3.00	105.69
Farley, Nathaniel R.	100.00	112.83	2.85	3.00	112.68
Farley, Pauline T.	100.00	153.61	3.87	3.50	153.98
Fellows, Abbie M.	150.00	151.52	3.81	4.00	151.33

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Fellows, Alonzo B.	150.00	150.83	3.80	3.50	151.13
Fellows, Daniel H.	100.00	126.05	3.18	3.50	125.73
Fields, Mary M.	50.00	101.03	2.50	2.50	101.03
Flemming, Mary E. & Winifred M. Millard	50.00	50.15	1.23	1.25	50.13
Flitner, Isaac	150.00	150.95	3.79	4.00	150.74
Foss, Eliza A.	50.00	50.00	1.22	1.22	50.00
Foss, John C.	100.00	101.67	2.57	2.75	101.49
Foster, Benjamin F.	100.00	127.95	3.22	3.00	128.17
Foster, Cyrus	50.00	50.15	1.23	1.25	50.13
Foster, Mary A.	50.00	50.15	1.23	1.25	50.13
Foster, Richard R.	100.00	101.47	2.56	2.75	101.28
Fraser, Nora	50.00	50.00	1.22	1.22	50.00
Fraser, William	100.00	100.00	2.48	2.48	100.00
Galbraith, John	100.00	102.85	2.60	3.50	101.95
Galbraith, John & Mary C. (Flowers)	100.00	139.46	3.51	3.00	139.97
Gallagher, James E.	100.00	102.20	2.58	2.50	102.28
Gallagher, Thomas	150.00	155.34	3.91	4.00	155.25
Gallagher, John	150.00	157.10	3.95	4.00	157.05
Garrette, Mrs. Harry W. E.	100.00	100.25	2.48	2.73	100.00
Giddings	100.00	233.25	5.81	5.50	233.61
Giddings, Charles W.	150.00	209.76	5.27	5.00	210.03
Gilmore, George H.	50.00	88.67	2.19	2.00	88.86
Gilmore, Robert	200.00	429.01	10.75	8.00	431.76
Glasier, Richard R.	50.00	50.41	1.24	1.50	50.15
Goodhue, Charles E.	100.00	100.92	2.50	3.00	100.42
Goodhue, John W.	100.00	114.58	2.89	3.50	113.97
Goodhue, Samuel J.	50.00	65.42	1.61	2.00	65.03
Goodwin, Silas Henry	100.00	103.71	2.62	2.75	103.58
Gordon, Lillian L.	100.00	100.81	2.50	3.00	100.31
Goss, Charles H.	50.00	50.42	1.24	1.50	50.16
Gould, William P. & Arthur W.	100.00	190.53	4.79	4.00	191.32
Gove, Mary E.	150.00	150.68	3.79	4.00	150.47
Grant, Daniel A.	50.00	50.15	1.23	1.25	50.13
Gove, Robert	50.00	50.15	1.23	1.25	50.13
Gray, Elizabeth	150.00	153.48	3.86	2.50	154.84
Grant, Ephreim	50.00	50.15	1.23	1.25	50.13
Gray & Gracey	100.00	100.07	2.48	2.50	100.05
Greasley, William D.	50.00	50.17	1.23	1.25	50.15
Green, George H.	100.00	100.07	2.48	2.55	100.00
Grew, Mrs. William	100.00	100.25	2.49	2.25	100.49
Griffin, James	100.00	141.98	3.57	3.50	142.05
Gwinn, Sarah M.	50.00	50.15	1.23	1.25	50.13
Hanson, Martha E.	200.00	381.71	9.57	8.00	383.28

IPSWICH TOWN REPORT

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Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Hardy, Lois	100.00	107.15	2.65	3.50	106.30
Harris, Daniel R.	100.00	100.65	2.49	3.14	100.00
Harris, Moses	100.00	104.22	2.58	3.50	103.30
Harris, Susan M.	100.00	100.51	2.48	2.50	100.49
Harris, William J. & Emma A. Dodge	100.00	113.20	2.81	3.00	113.01
Hart, George	100.00	100.25	2.48	2.50	100.23
Haskell, George	300.00	557.23	13.96	8.50	562.69
Haskell, Mary	50.00	60.56	1.49	2.50	59.55
Haskell, William & Abigail	50.00	50.66	1.24	1.90	50.00
Hawkes, William W.	100.00	109.31	2.76	3.50	108.57
Hayes, Rebecca G.	50.00	50.10	1.23	1.25	50.08
Hayes, Smith E.	50.00	50.10	1.23	1.25	50.08
Healey, J. B.	150.00	150.25	3.78	3.00	151.03
Heard, William	100.00	137.56	3.46	3.00	138.02
Hebb, Horace & Wellman Hawkes	150.00	150.25	3.78	3.00	151.03
Hibbert, Martha	50.00	50.10	1.23	1.25	50.08
Hill, John H.	100.00	100.05	2.48	2.25	100.28
Hills, Lillian C.	100.00	105.07	2.65	2.25	105.47
Hills, Sarah	75.00	75.93	1.87	1.75	76.05
Hodgkins, Caroline E.	50.00	50.54	1.24	1.78	50.00
Hodgkins, Daniel L.	54.34	55.33	1.36	1.25	55.44
Hodgkins, George E.	150.00	151.46	3.81	3.25	152.02
Holland, Thomas	100.00	187.91	4.72	4.50	188.13
Holmes, Henry S.	50.00	116.69	2.89	3.50	116.08
Hood, Robin	150.00	151.42	3.81	3.50	151.73
Horton, Joseph I.	100.00	100.54	2.49	2.50	100.53
Hovey	100.00	199.30	5.01	4.50	199.81
Howard, Martha P.	50.00	50.47	1.24	1.25	50.46
Howard, Stanley	100.00	100.25	2.48	2.50	100.23
Howe, Emerson	100.00	149.72	3.77	3.50	149.99
Howe, Theodore C.	100.00	205.41	5.16	5.00	205.57
Hubbard, Aaron W.	75.00	77.23	1.91	3.00	76.14
Huckins, J. A.	100.00	128.20	3.23	3.00	128.43
Huckins, Joseph A. (Flowers)	100.00	107.90	2.67		110.57
Huckins, Nellie Bancroft	100.00	114.49	2.89		117.38
Hugard, Grace M.	100.00	103.42	2.56	3.00	102.98
Hudgens, Seymour I.	100.00	100.05	2.48	2.50	100.03
Hunt, Lucy A.	100.00	140.76	3.54	3.50	140.80
Hurcomb, Thomas	50.00	50.17	1.23	1.25	50.15
Hutchinson, Lester H.	200.00	200.58	5.04	3.00	202.62
Iwic, Michelina	100.00	100.25	2.48	2.50	100.23
Isley, Florence	50.00	50.41	1.24	1.00	50.65
Jenkins, Rees	75.00	100.83	2.50	2.50	100.83

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Jewett, Edward W.	100.00	105.92	2.62	3.00	105.54
Jewett, L. S. & E. B.	250.00	349.47	8.76	9.00	349.23
Jewett, Nathan	275.00	279.17	7.00	5.00	281.17
Jodrey, Albert	100.00	100.10	2.48	2.25	100.33
Johnson, Adolph	150.00	151.50	3.81	4.00	151.31
Johnson, John A.	100.00	150.86	3.75	4.00	150.61
Johnson, Joseph	50.00	50.50	1.24	1.74	50.00
Jordan, Robert J.	100.00	100.41	2.48	2.50	100.39
Karol, Stanley M.	150.00	150.25	3.73	3.00	150.98
Kelly, Charles M.	100.00	100.26	2.48	2.50	100.24
Kendall, James H.	100.00	161.70	4.07	3.50	162.27
Kennedy, Ethel L.	100.00	122.46	3.04	3.00	122.50
Kimball, Charlotte, M.	100.00	119.54	2.96	3.50	119.00
Kimball, Eben	100.00	299.96	7.52	7.00	300.48
Kinsman	50.00	93.52	2.31	2.25	93.58
Kinsman, George	100.00	232.28	5.83	6.00	232.11
Kimball, Harriet L.	100.00	267.14	6.70	6.50	267.34
Kimball, John C.	300.00	345.94	8.67	7.50	347.11
Kimball, John C.	100.00	100.10	2.48	2.25	100.33
Kimball, N. S. & Eben	100.00	100.10	2.48	2.25	100.33
Kimball, William	75.00	76.25	1.88	2.00	76.13
Kinsman, Aaron	50.00	54.19	1.33	1.50	54.02
Kinsman, Gustavus	100.00	101.79	2.52	3.00	101.31
Kinsman, J. Farley	100.00	203.98	5.12	4.50	204.60
Kinsman, Joanna	100.00	156.29	3.93	3.50	156.72
Kinsman, William H.	100.00	124.08	3.08	3.50	123.66
Kinsman, William	166.60	188.64	4.74	4.50	188.88
Kippen, Florence M. & Sadie P. Goldthrop	100.00	100.12	2.48	2.50	100.10
Knieck, Stanley	100.00	100.67	2.49	2.00	101.16
Kobas, Adam	150.00	150.25	3.73	3.25	150.73
Kozacki, Julia	150.00	150.82	3.80	3.50	151.12
Lakeman, Charlotte L.	100.00	100.66	2.49	2.50	100.65
Lakeman, Hardy	50.00	50.15	1.23	1.25	50.13
Lakeman, Martha	50.00	98.86	2.45	2.50	98.81
Lakeman, Maxwell	100.00	106.56	2.64	3.50	105.70
Lamson, John B.	50.00	95.40	2.36	2.50	95.26
Lane, Doris M. & Sybil M. Todd & Kathleen Meserve	100.00	100.25	2.48	2.00	100.73
Lane, John	50.00	50.15	1.23	1.25	50.13
Langdon, Mary S.	150.00	150.00	3.73	3.00	150.73
Lathrop, Edwin C.	100.00	111.21	2.76	7.00	106.97
Lavolette, William H.	150.00	152.40	3.79	3.00	153.19
Lamson, Beda C.	150.00	150.75	3.74	3.00	151.49
Lay, Elsie M.	100.00	101.69	2.52	2.75	101.46

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Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Lazaropoulos, Pamogiota	100.00	100.00	2.48	2.00	100.48
Lemieux, Achelle	100.00	100.05	2.48	2.25	100.28
Lindberg, Marcius	50.00	50.24	1.23	1.25	50.22
Lord, Aaron	75.00	80.47	1.99	1.75	80.71
Lord, Asa	50.00	55.08	1.35	1.50	54.93
Lord, Caroline E.	100.00	108.93	2.70	3.00	108.63
Lord, Ezra	100.00	224.97	5.65	5.00	225.62
Lord, Frank H.	100.00	108.64	2.69	3.00	109.33
Lord, George E.	100.00	185.26	4.66	4.00	185.92
Lord, Josiah & Lydia H.	100.00	206.93	5.20	5.00	207.13
Lord, Lucy Slade	100.00	109.31	2.76	3.50	108.57
Lord, George A.	50.00	50.39	1.23	1.00	50.62
Lord, Luther	100.00	182.72	4.54	4.50	182.76
Lord, Nathaniel, Jr.	75.00	77.11	1.90	1.75	77.26
Lord, Thomas H. & Lucretia S.	100.00	100.15	2.48	2.25	100.38
Lord, Walter E.	100.00	139.90	3.47	3.50	139.87
Lord & Bowie	75.00	88.44	2.19	2.50	88.13
Lovell, C. L.	150.00	150.00	3.72	3.00	150.72
Low, Winthrop	50.00	52.65	1.29	1.25	52.69
Lowe, David	25.00	26.35	.63	1.00	25.98
Lummus, Abraham	100.00	107.94	2.67	2.75	107.86
Maciejowski, Frank	150.00	151.01	3.75	3.50	151.26
Maher, Elizabeth J.	100.00	103.10	2.55	2.50	103.15
Maine, Mary Butler	150.00	160.08	4.03	4.00	160.11
Malenfant, Marie	75.00	75.00	1.85	1.85	75.00
Mallard, Albert D.	50.00	50.15	1.23	1.25	50.13
Mann, George A.	100.00	103.94	2.57	3.50	103.01
Mann, Maria	150.00	167.24	4.21	18.00	153.45
Marlin, Daniel	75.00	75.00	1.85	1.75	75.10
Marshall, Joseph	50.00	50.20	1.23	1.25	50.18
Marshall, Mary E.	100.00	118.48	2.94	3.50	117.92
Martel, Joseph	100.00	100.46	2.49	2.50	100.45
Martin, Everard H.	100.00	101.19	2.50	2.50	101.19
Mayes, William	100.00	100.46	2.49	2.50	100.45
McIntire, Dexter	150.00	150.39	3.73	3.00	151.12
Mellor, John	300.00	305.25	7.66	7.00	305.91
Merrill & Kimball	100.00	130.95	3.25		134.20
Merson, Henry	150.00	151.46	3.76	3.00	152.22
Millett & Kimball	200.00	243.69	6.12	7.00	242.81
Milnes, James E.	50.00	50.49	1.24	1.50	50.23
Mitchell, William A.	100.00	107.21	2.66	3.50	106.37
Morehouse, Mary F.	75.00	79.88	1.97	1.50	80.35
Morrill, Edward	50.00	50.15	1.23	1.25	50.13
Morris, Franklin G.	100.00	156.30	3.88	3.75	156.43
Mulholland, Mary M.	150.00	152.38	3.83		156.21

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Mulica, Julia & Kons- stanty	150.00	150.50	3.74	3.00	151.24
Murray, Frank	100.00	102.00	2.53	3.50	101.03
Nelson, Per	150.00	151.48	3.76	3.00	152.24
Newcomb, Mrs. Jean M.	75.00	75.00	1.85	1.75	75.10
Newman, Abby L.	150.00	152.54	3.79	3.75	152.58
Newman, Benjamin	100.00	141.05	3.50	4.00	140.55
Nichols, Summer	100.00	100.64	2.49	2.50	100.63
Nickerson, Esther	100.00	100.04	2.48	2.50	100.02
Nourse, John A.	400.00	408.18	10.25	10.00	408.43
Nourse, S. Sophia	100.00	118.38	2.93	3.50	117.81
Noyes & Damon	100.00	110.97	2.75	3.00	110.72
Ordway, Henry S.	75.00	75.42	1.85	2.27	75.00
Paige, Frank	100.00	100.67	2.49	3.00	100.16
Palmer, Charles	100.00	121.99	3.02	3.50	121.51
Parsons, Hannah	50.00	94.26	2.33	3.00	93.59
Patterson, Mary J.	100.00	137.01	3.40	3.50	136.91
Peabody, Johanna	50.00	51.33	1.26	1.50	51.09
Peabody, Moses & Ezekiel	100.00	171.02	4.25	4.50	170.77
Pearson, Hannah H.	50.00	90.97	2.25	2.50	90.72
Peatfield, Hannah M.	50.00	143.85	3.57	3.50	143.92
Peatfield, Mary E.	100.00	129.11	3.20	3.50	128.81
Perkins & Chapman	150.00	257.55	6.41	6.00	257.96
Perley, Mary E.	50.00	50.00	1.23	1.23	50.00
Phillips, Herbert W.	100.00	100.15	2.48	2.50	100.13
Phillips, Moritz B.	350.00	362.89	9.05	1.00	370.94
Pickard, Chester & Mary	100.00	100.41	2.49	2.00	100.90
Pickard, Ernest	50.00	50.15	1.23	1.25	50.13
Pinder, Caroline P.	50.00	50.15	1.23	1.25	50.13
Pingree	75.00	172.27	4.28	4.50	172.05
Plouff	50.00	61.39	1.51	1.75	61.15
Plouff, Clara F.	50.00	50.17	1.23	1.25	50.15
Porter, Peter F.	150.00	150.46	3.74	3.00	151.20
Porter, Winnibelle	100.00	120.55	2.99	3.50	120.04
Potter	100.00	166.35	4.13	3.50	166.98
Prescott, Jeremiah	75.00	75.73	1.87	2.00	75.60
Purington, Abbey J.	100.00	178.78	4.44	4.00	179.22
Rathe, Walter E.	50.00	50.24	1.23	1.47	50.00
Reilly, John A. & Annie	50.50	51.94	1.27	2.00	51.21
Reilly, William P.	50.00	50.15	1.23	1.25	50.13
Richardson, Jerome	150.00	150.75	3.74		154.49
Ricker, Eliza J.	75.00	77.38	1.91	-1.50	77.79

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Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Rigby, Jane	100.00	103.25	2.56	3.00	102.81
Roberts, Alice A.	100.00	103.19	2.55	2.50	103.24
Roberts, Mary E.	100.00	137.98	3.42	3.50	137.90
Roberts, Sally	100.00	200.37	4.98	5.00	200.35
Robinson, Lawrence (Mrs.)	100.00	100.48	2.49	2.50	100.47
Rogers & Jewett	50.00	86.49	2.14	3.00	85.63
Rogers & Johnson	100.00	120.19	2.98	3.00	120.17
Ross, Martha E.	150.00	155.37	3.86	4.50	154.73
Russ, Emily E.	100.00	100.25	2.48	2.50	100.23
Russell, Arthur	200.00	205.18	5.10	3.50	206.78
Russell, Daniel S.	100.00	121.75	3.02	3.00	121.77
Russell, David & Susan	50.00	50.21	1.23	1.25	50.19
Russell, Foster Heirs	100.00	100.25	2.48	2.50	100.23
Russell, Henry F.	100.00	168.90	4.20	3.50	169.60
Russell, William H.	50.00	50.78	1.24	1.25	50.77
Rust, Kate	100.00	104.86	2.60	3.00	104.46
Rust, William L.	50.00	50.51	1.23	1.74	50.00
Saunders, Willet	100.00	122.25	3.03	3.00	122.28
Sayward, Harry	50.00	50.25	1.24	1.25	50.24
Scanks, Jacob	50.00	50.25	1.25	1.50	50.00
Schofield, George A.	100.00	100.46	2.49	2.50	100.45
Scotton, Eliza	100.00	104.32	2.58	2.50	104.40
Senior, Seth	50.00	60.79	1.49	2.50	59.78
Seward, Sarah A.	100.00	191.70	4.77	4.50	191.97
Shaw, Walter J.	150.00	152.75	3.79	3.50	153.04
Sheppard, Arthur	50.00	50.25	1.25	1.50	50.00
Shatswell, Nathaniel	100.00	171.23	4.23	5.00	170.46
Sheppard, James H.	50.00	51.49	1.26	1.50	51.25
Sheppard, Walter	50.00	54.52	1.35	1.50	54.37
Shepperson, Harriet	100.00	102.76	2.54	2.50	102.80
Simms, Nellie B.	50.00	50.25	1.24	1.49	50.00
Simmons, Susanna	50.00	51.56	1.26	2.82	50.00
Smith, Caroline L.	100.00	135.73	3.37	3.50	135.60
Smith, Elizabeth L.	100.00	117.56	2.91	3.00	117.47
Smith, Ernest J. & Elizabeth C.	100.00	113.16	2.80		115.96
Smith, Harry P.	100.00	103.67	2.57	3.00	103.24
Smith, Jeremiah & Family	100.00	102.75	2.54	3.00	102.29
Smith, Lemuel	50.00	52.01	1.28	1.75	51.54
Smith, Nellie	100.00	100.25	2.48	2.50	100.23
Smith, Olive P.	100.00	100.25	3.85	3.50	155.27
Soffron, George	150.00	150.00	3.73	3.00	150.73
Soffron, Peter	150.00	150.00	3.73	3.00	150.73
Soffron, Stephen	150.00	150.00	3.73	3.00	150.73
Soffron, Thomas	150.00	150.00	3.73	3.00	150.73
Soper, M. & E.	100.00	100.64	2.49	2.00	101.13

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Spaulding, Henry S.	50.00	50.40	1.24	1.00	50.64
Spears, Oscar Kippin	75.00	75.25	1.86	2.00	75.11
Spencer, Robert A.	50.00	50.25	1.24	1.49	50.00
Spiller, George	300.00	570.04	14.23	12.00	572.27
Spiller, Jennie M.	50.00	52.05	1.24	2.00	51.29
Spiller, Jerry	100.00	100.46	2.48	2.50	100.44
Spiller, Joseph	50.00	66.95	1.65	2.00	66.60
Spiller, Lucy F.	50.00	75.94	1.87	2.00	75.81
Spiller, William A.	50.00	50.25	1.24	1.49	50.00
Spinney, Eugene	100.00	216.87	5.40	5.00	217.27
Stackpole, Elmer E.	100.00	130.09	3.23	3.00	130.32
Stackpole, Josiah	50.00	50.26	1.24	1.50	50.00
Stackpole, William A. & Ida M.	125.00	177.00	4.40	4.00	177.40
Staniford	50.00	223.13	5.55	5.00	223.68
Staniford, Mary J. Est.	100.00	105.26	2.61	2.50	105.37
Staniford, Curtis	100.00	110.09	2.73	2.50	110.32
Stewart, James	100.00	100.67	2.49	2.00	101.16
Stewart, Martha J.	50.00	50.29	1.24	1.25	50.28
Stone, Alice A.	100.00	117.68	2.92	2.50	118.10
Stone, Edward R.	100.00	100.10	2.48	2.25	100.33
Stone, H. Ernest	150.00	153.04	3.80	3.00	153.84
Stone, E. Maria	75.00	93.95	2.32	2.50	93.77
Stone, Robert	50.00	50.65	1.24	1.50	50.39
Sullivan, John J. Mrs.	100.00	123.31	3.06	3.00	123.37
Surette, Joseph	150.00	151.93	3.77	3.00	152.70
Sutton, Capt. Richard	150.00	151.09	3.75	3.00	151.84
Swan, Isaac	100.00	100.81	2.50	2.00	101.31
Swan, Isaac (Flowers)	100.00	102.82	2.55	2.00	103.37
Tahney, Dominick	100.00	100.61	2.49	2.00	101.10
Taylor, Mary J.	100.00	100.11	2.48	2.50	100.09
Tenney, Ward T.	50.00	62.82	1.55	1.50	62.87
Theriault, Arcade J.	150.00	153.85	3.82	3.00	154.67
Theriault, Louis	100.00	100.89	2.50	2.00	101.39
Thompson, Fred O.	50.00	50.25	1.23	1.00	50.48
Thurston, Rebecca	65.00	66.74	1.64	2.00	66.38
Tonge, Henry F.	50.00	50.62	1.24	1.50	50.36
Towle, Susan	50.00	50.25	1.23	1.48	50.00
Trow	300.00	668.33	16.68	14.00	671.01
Twombly, Sarah E.	100.00	134.54	3.34	3.00	134.88
Tyler, Emily W.	100.00	148.17	3.68	3.25	148.60
Tyler, Sophia A. & A. W. Dodge	100.00	125.88	3.12	3.00	126.00
Underhill, N. Rawson	100.00	100.25	2.48	2.25	100.48
Varrell,	200.00	518.38	12.93	12.00	519.31

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Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Wade, Annie P.	50.00	50.61	1.24	1.75	50.10
Wade, Annie G. & Francis C.	100.00	100.25	2.48	2.25	100.48
Wade, Martha E.	200.00	201.67	5.02	4.00	202.69
Wait, Joseph & Sons	500.00	518.10	12.93	12.00	519.03
Waite, Luther	150.00	152.24	3.78	3.00	153.02
Wales, Mrs. F. H.	50.00	50.25	1.23	1.25	50.23
Wallace, John	100.00	100.24	2.48	2.25	100.47
Wardell, Moses	200.00	279.52	6.96	7.00	279.48
Waymouth, Grace C.	150.00	150.25	3.73	3.00	150.98
Weeks, Mrs. Charles D.	100.00	136.87	3.40	3.00	137.27
Weeks, Frances P.	50.00	71.89	1.77	1.75	71.91
Welch, Mrs. E. H.	100.00	175.95	4.37	4.00	176.32
Wells, Charles H.	75.00	75.33	1.86	1.75	75.44
Wells, Daniel H.	75.00	91.13	2.25		93.38
Wentworth, Etta L.	100.00	123.19	3.05	3.00	123.24
Whalen, Alice M. & Martha M. Scott	150.00	156.89	3.90	6.00	154.79
White, William	50.00	50.31	1.24	1.50	50.05
Whittier, Maynard	100.00	103.18	2.55	3.00	102.73
Wildes, Frank P.	100.00	111.80	2.77	2.50	112.07
Willcomb	60.00	100.37	2.48	2.50	100.35
Willcomb, Mrs. Charles S.	100.00	115.58	2.86	3.00	115.44
Willcomb, Eva C.	100.00	101.88	2.52	3.00	101.40
Willcomb, Frederick	100.00	111.01	2.75	2.50	111.26
Willcomb, Henry P.	150.00	150.97	3.75	3.00	151.72
Willet-Roberts	150.00	150.00	3.73	3.00	150.73
Willis & Stacey	100.00	187.14	4.65	8.00	183.79
Willcomb, Captain Joseph W.	200.00	256.30	6.38	5.00	257.68
Wilson, John T.	100.00	102.01	2.53	1.50	103.04
Winch, Susan E.	50.00	50.10	1.23	1.33	50.00
Wise, John	50.00	50.95	1.25	1.75	50.45
Witnebar, Mrs. C. W.	150.00	151.65	3.77	3.00	152.42
Woods, Chalmers	200.00	200.25	4.98	4.50	200.73
Woods, Joseph F.	100.00	100.25	2.48	2.50	100.23
Woodbury, Andre	150.00	153.79	3.82	3.50	154.11
Woodworth, William H.	100.00	140.98	3.50	3.00	141.48
Young	25.00	27.52	.66		28.18
	<u>52,185.94</u>	<u>64,247.00</u>	<u>1,600.12</u>	<u>1,557.94</u>	<u>64,289.18</u>

NEW FUNDS

	Balance Jan. 1	Income	Expended	Balance Dec. 31
Lord, Annie L. & Hester Martel	150.00			150.00
Brown, Mrs. Frederick A.	150.00			150.00
Vallier, Lena Begin	150.00			150.00
Johnson, Arthur W. Est.	500.00			500.00
Poirier, Stanislaus	150.00			150.00
Ross, Martha E. (Flowers)	50.00			50.00
Gillis, Alexander	100.00			100.00
Lombard, Grace	25.00	.31		25.31
Greenhalgh, Harold	100.00	1.25		101.25
Perley, M. V. B.	150.00	1.88		151.88
Ross, William P.	150.00	1.88		151.88
Peatfield, A. H.	150.00	1.88		151.88
Wilson, Joseph	200.00	.83		200.83
Webber, Moses & Cornelius Black	200.00	.83		200.83
Bailly, Elizabeth	100.00	.20		100.20
O'Brien, Catherine	150.00	.31		150.31
Burnham, William	150.00	.31		150.31
Sienkiewicz, Alexander J.	100.00			100.00
Tuzik, Josephine	100.00			100.00
Barron, Mrs. John	100.00			100.00
Rutherford, Elizabeth S.	200.00			200.00
Pasek, Alice	100.00			100.00

ADDITIONS

Ross, Martha E.	500.00			500.00
Mann, Maria	33.00			33.00
Dodge, Ignatius	40.00			40.00
	<u>68,495.00</u>	<u>1,609.80</u>	<u>1,557.94</u>	<u>68,546.86</u>

CEMETERY TRUST FUNDS

Receipts

Balance, January 1, 1948	\$64,247.00
New Funds	4,248.00
Income	1,609.80
	<hr/>
	\$70,104.80

Expenditures

Paid for Care of Lots	\$ 1,557.94
	<hr/>
Balance, December 31, 1948	\$68,546.86
	<hr/> <hr/>

Investment Account

Ipswich Savings Account	\$43,546.86
Five (5) \$5,000.00 Series G. War Savings Bonds	25,000.00
	<hr/>
	\$68,546.86
	<hr/> <hr/>

Income Account

Ipswich Savings Bank	\$ 984.80
Interest on War Savings Bonds	625.00
	<hr/>
	\$ 1,609.80
	<hr/> <hr/>

JOHN E. GRANT,

Treasurer.

Brown School Fund

Report for the Year 1948

Income:

Balance January 1, 1948	\$3,228.92
Interest credited	81.22
	<hr/>
	\$3,310.14

Expenditures:

Paid A. B. C. Mulholland for the transportation of the school children of Candlewood	80.00
Balance, December 31, 1948	3,230.14
	<hr/>
	\$3,310.14

Respectfully submitted,

J. WARREN HORTON

CHESTER A. BOLLES

J. PERRY SMITH

Trustees

January 29, 1949

I hereby certify that I have this day examined the accounts of the Brown School Fund and that I find them to be correst and in accordance with the above report.

BRAINARD C. WALLACE,

Town Accountant.

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred twenty-third annual report:

Funds in their hands January 1, 1949 are as follows:

Deposited in Salem Savings Bank	\$ 958.76
Deposited in Salem Five Cents Savings Bank	845.35
Deposited in Ipswich Savings Bank	2,535.28
Deposited in Ipswich Savings Bank, Caldwell Fund	1,642.17
Ipswich Co-operative Bank, Matured Certificate	1,000.00
15 shares Boston & Maine R. R., common stock	1,500.00
3 shares Boston & Maine R. R., prior pref. stock	300.00
	<hr/> \$8,781.56

The income from funds for the year 1948 is as follows:

Interest Salem Savings Bank	\$ 23.52
Interest Salem Five Cents Savings Bank	20.73
Interest Ipswich Savings Bank	61.80
Interest Ipswich Savings Bank—Caldwell Fund	40.27
Dividend Ipswich Co-operative Bank	25.00
	<hr/> \$171.32
Expended for rent of safe deposit box	6.00
	<hr/>
Net income	\$ 165.32

Respectfully submitted,

FREDERICK S. WITHAM, Treasurer,

Trustees Burley Education Fund.

Manning School Fund

Balance, January 1, 1948, First National Bank \$ 1,796.62

Income:

Dividends	554.52
	2,351.14

Expenditures:

Safe Deposit Box Rent	6.00
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Balance, December 31, 1948	\$ 2,345.14
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SECURITIES COMPRISING FUND

15 Shares Patterson Bridge Co.	\$ 375.00	
6 \$1,000. Bonds Peoria & Eastern R. R.	6,000.00	
1 \$500. Bond Peoria & Eastern R. R.	500.00	
2 \$50. Bonds Peoria & Eastern R. R.	100.00	
1 \$500. Bond Mexican R. R. 4%	500.00	
1 \$100. Bond Mexican R. R.	100.00	
3 \$1,000. Bonds Mexican R. R. 4½%	3,000.00	
1 Certificate U. S. of Mexico	810.00	
50 Shares First Natl. Bank of Boston	2,307.25	
Deposited in Ipswich Savings Bank	2,820.68	
United War Savings Bonds G.	11,000.00	
10 Shares Ipswich Co-operative Bank	2,000.00	
25 Shares Chesapeake & Ohio R. R.	1,300.00	
	30,812.93	30,812.93
Total in Fund		\$33,158.07

M. CHAS. ARTHUR,
Treasurer.

R. H. Manning Fund

Balance, January 1, 1948, Ipswich Savings Bank \$12,122.70

Income:

Ipswich Co-operative Bank	\$ 12.50	
Ipswich Savings Bank	305.00	
	<hr/>	317.50

Balance, December 31, 1948		<hr/> \$12,440.20
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SECURITIES COMPRISING FUND

60 Shares Patterson Bridge Co.	\$1,500.00	
10 Shares Ipswich Co-operative Bank	2,000.00	
	<hr/>	3,500.00

Total in Fund		<hr/> \$15,940.20
---------------	--	-------------------

M. CHAS. ARTHUR,

Treasurer.

Feoffees Of The Grammar School

1948

Cash in First National Bank,
January 1, 1948

\$ 4,775.97

Receipts:

Rents	\$ 7,887.62	
Taxes	10,883.21	
Interest	116.12	
Misc. materials sold from old store building	102.81	
Cash transferred from Ipswich Savings Bank	8,000.00	
	\$26,989.76	
		\$31,765.73

Expenditures:

A.B.C. Mulholland, trucking rubbish and garbage	\$ 550.00	
A.B.C. Mulholland, clearing brush and rubbish	66.25	
Damon & Damon, insurance on store and barn	13.25	
Com. of Mass., greenhead control	200.00	
Cuthbert Wile, trimming trees	48.00	
Richard Hodgkins, trimming trees	42.00	
George E. Hodgkins, services as Treasurer	500.00.	

Com. of Mass., part cost in preventing of erosion	2,500.00	
A.B.C. Mulholland, road repair cold patch	199.60	
Robert Comeau, police services	72.45	
Philip Howard, police services	16.80	
Ernest Comeau, police services	16.80	
Eugene Matherson, P M envelopes and printing	34.40	
William Burridge, repairs on wharf	111.15	
Stanley Hull, printing	7.50	
Boleslaw Radzinski, police services	8.95	
James McCormack & Son, irons for pier	10.75	
Town of Ipswich, taxes on land Poplar and Payne Sts.	23.00	
Town of Ipswich, taxes on land and store	11,298.75	
C. A. Mallard, cash paid out annual meeting dinner	25.60	
Russell Grant, taking out floats	22.00	
Town of Ipswich, toward salary of Principal	2,000.00	
Damon & Damon, insurance on store	224.70	
	<hr/>	\$17,991.95

New Store:

Richard Hodgkins, labor	331.00
Cuthbert Wile, labor	264.00
William Burridge, labor	27.45
W. D. Fessenden, labor concrete lumber	7,373.67
A.B.C. Mulholland, gravel	79.50
Ciolek Hardware	1.10
John W. Goodhue, materials	7.34
Cuthbert Wile, digging cesspool	23.50
Michael Ryan, rocks for cesspool	13.00

William E. Garrett, painting	257.75	
Gilbrand Refrigeration Co. meat case and compressor	750.00	
Cressey Dockham Co., moulding and tags	64.10	
Little Neck Store Inc., 6 tote carts, re- imbursement for amt. paid by store	54.00	
Thomas J. Cunningham, plumbing	220.00	
Electric Light Dept., materials	5.46	
Ipswich Electric Shop, wiring store	362.95	
	<hr/>	9,834.82
		<hr/>
		\$27,826.77

Cash on hand or in First National Bank as of December 31, 1948	3,938.96
	<hr/>
	\$31,765.73

Property in their hands:

Little Neck valued at	\$16,500.00	
Store building	10,000.00	
Cash on hand or in First National Bank	3,938.96	
Cash in Ipswich Savings Bank	\$14,634.26	
Interest earned on same	182.93	
	<hr/>	14,817.19
Deposited in Ipswich Savings Bank		
Farm account	4,743.92	
Interest earned on same	59.29	
	<hr/>	4,803.21
5 Series F—U. S. Bonds (Cost)		3,700.00
		<hr/>
		\$53,759.36

GEORGE E. HODGKINS,

-Treasurer.

IPSWICH PUBLIC LIBRARY — TREADWELL FUND

Securities Issued By	Description	Amount of Shares	Value Dec. 31, 1948
American Tel. & Tel. Co.	Common Stock	5 shares	\$ 751.25
American Tel. & Tel. Co.	Common Stock	5 shares	751.25
Chesapeake & Ohio Railroad	Common Stock	10 shares	311.25
Corn Products Refining Co.	Common Stock	10 shares	582.50
Fidelity Phoenix Fire Ins. Co.	Common Stock	10 shares	644.81
First National Bank, Boston	Common Stock	15 shares	682.50
Ipswich Cooperative Bank	Paid Up Shares	3 shares	600.00
Ipswich Cooperative Bank	Paid Up Shares	1 shares	200.00
Ipswich Savings Bank	Cash		600.91
International Paper Company	Preferred Stock	10 shares	934.70
International Paper Company	Common Stock	2 shares	92.24
Liggett & Myers Tobacco Co.	Common Stock	10 shares	867.50
Ludlow Manufacturing & Sales Co.	Common Stock	10 shares	331.25
Ludlow Manufacturing & Sales Co.	Common Stock	20 shares	662.50
Missouri Pacific Railway Co.	4% Bond Gen	\$1000 (Mar. 1975)	421.25
Salem Savings Bank	Cash		550.00
Sears, Roebuck & Company	Common Stock	20 shares	787.50
United States of America	G Bond 2½%	\$500 (Nov. 1956)	500.00

United States of America	G Bond 2½ %	\$1000 (Feb. 1958)	1,000.00
United States of America	G Bond 2½ %	\$1000 (Dec. 1958)	1,000.00
United States of America	Treas. Note 2½ %	\$1000 (1967-72)	1,001.50
United States Rubber Company	Preferred Stock	5 shares	622.50
Vermont & Mass. Railway Co.	Common Stock	10 shares	1,180.00
First National Bank, Ipswich	Cash		159.38

\$15,234.79

\$664.75

Income received during 1948 used for Library purposes

Value December 31, 1948 is the lower of cost or market

DANIEL W. POOR, JR.,

Treasurer, Treadwell Fund

IPSWICH PUBLIC LIBRARY — AUGUSTINE HEARD FUND

Securities Issued By	Description	Amount of Shares	Value Dec. 31, 1948
Detroit Edison Company	Common stock	40 shares	\$ 800.00
Detroit Edison Company	Common stock	4 shares	80.00
Household Finance Corp.	Common stock	35 shares	1,045.62
Ipswich Cooperative Bank	Matured Shares	5 shares	1,000.00
Ipswich Cooperative Bank	Paid Up Shares	1 share	200.00
Ipswich Savings Bank	Cash		630.11
J. C. Penney Company	Common Stock	15 shares	660.00
Salem Savings Bank	Cash		500.00
United States of America	G Bond 2½%	\$1000 (May, 1955)	1,000.00
United States of America	G Bond 2½%	\$500 (Nov. 1957)	500.00
United States of America	G Bond 2½%	\$500 (Feb. 1958)	500.00
United States Steel Company	7% Preferred Stock	6 shares	805.50
First National Bank, Ipswich	Cash		71.98
			<hr/>
			\$7,793.21
			\$324.18

Income received during 1948 used for Library purposes

Value December 31, 1948 is the lower of cost or market

DANIEL W. POOR, JR.,

Treasurer, Heard Fund

IPSWICH PUBLIC LIBRARY — ELIZABETH R. LATHROP FUND

Securities Issued By	Description	Amount of Shares	Value Dec. 31, 1948
Ipswich Cooperative Bank	Paid Up Shares	5 shares	\$1,000.00
Ipswich Savings Bank	Cash		354.90
United States of America	G Bond 2½%	\$500 (1958)	500.00
			<hr/>
Income received during 1948 used for Library purposes			\$1,854.90
Value December 31, 1948 is the lower of cost or market			\$46.36

DANIEL W. POOR, JR.,

Treasurer, E. Lathrop Fund

IPSWICH PUBLIC LIBRARY — GEORGE SPILLER FUND

Securities Issued By	Description	Amount of Shares	Value Dec. 31, 1948
Salem Savings Bank	Cash		\$ 812.05
United States of America	G Bond 2½% \$1000 (Feb. 1958)	1 share	1,000.00
			<hr/>
			\$1,812.05
			\$45.30

Income received during 1948 used for Library purposes

Value December 31, 1948 is the lower of cost or market

DANIEL W. POOR, JR.,

Treasurer, Spiller Fund

IPSWICH PUBLIC LIBRARY — ABBY L. NEWMAN FUND

Securities Issued By	Description	Amount of Shares	Value Dec. 31, 1948
Ipswich Cooperative Bank	Paid Up Shares	1 share	\$ 200.00
Ipswich Savings Bank	Cash		984.12
United States of America	G Bond 3½% (\$1000 Apr. 1958)		1,000.00
First National Bank, Ipswich	Cash		15.00
			<hr/>
			\$2,199.12
			\$53.69

Income received during 1948 added to principal in 1948

Income of Newman Fund not to be used for operations expense.

Value December 31, 1948 is the lower of cost or market

DANIEL W. POOR, JR.,

Treasurer, Newman Fund

1634

1949

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1948
AND THE
THREE HUNDRED AND FIFTEENTH YEAR
OF THE
TOWN'S INCORPORATION

*Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.*

Selectmen's Report

To the Citizens of Ipswich:

We submit herewith the report of the activities of the Board for the year ending December 31, 1948. During the year the Board has at all times tried to administer the affairs of the Town as efficiently and economically as possible and in a manner that would be for the best interests of the Town at large. All departments coming directly under the control of the Board have been operated as economically as possible without impairing public service. Reports of the activities for the year ending December 31, 1948 of the various boards coming under our control have been submitted to the Board and approved, and will be found in this Annual Town Report. The Board is quite satisfied with the manner in which these departments have been operated and are pleased with the cooperation given by the department heads in keeping expenditures at a minimum. The Board, in preparing budgets for the year 1949, have made every effort to keep them at the lowest possible figure, and we feel that the amounts requested are needed to carry on the work in an efficient manner.

During the year the Board has attended all public hearings and meetings where matters of interest to the Town of Ipswich were discussed, and has made every effort to put forward all claims of the Town to the end that we might receive a fair proportionate part of whatever was to be expended from outside sources. The Town Counsel has appeared with the Board whenever requested and has at all times been cooperative in rendering advice and counsel in connection with the affairs of the Town.

The Superintendent of the Highway Department has endeavored to maintain the public ways in the Town in as good a condition as possible with the funds allocated to his department. During the past few years many new developments have been carried out in the Town and many new streets accepted, and these have to be maintained by the Highway Department. The time has come when additional funds will be required to carry out the ordinary maintenance of these new additions.

Due to the severe winter and the extraordinary heavy snowfall the sum of \$20,000.00 was required for snow removal. We are very well pleased with the exceptionally fine manner in which this problem was handled by the Superintendent of Highways. We feel that the work was performed very efficiently and as economically as possible. During the year we received many favorable comments from the citizens of Ipswich in regard to the manner in which this problem was handled. We also wish to state at this time that the wisdom of former members of the Board in recommending and securing the snow removal equipment in the Highway Department was proven beyond any doubt this year.

Construction of North Ridge Road was started in the fall of 1948. Drainage was installed, widening and subgrading completed and gravel placed before winter set in. In the spring some additional drainage will be necessary, more gravel placed and final grading will be required. When this work is completed the surface will be treated with an application of asphalt and pea stone. At the time plans were made to start construction of this road the Board was of the opinion that it would be advisable to secure specifications and advertise for bids from private contractors. Bids were received and the prices quoted were so high that the Board rejected all bids and requested the Superintendent

of Highways to construct the road with the equipment and personnel of the Highway Department. The Superintendent expressed a willingness to cooperate with the Board and as a result the road will be constructed within the appropriation, and an exceptionally fine piece of road obtained. A great deal of credit should be given to the Superintendent for his cooperation and the fine manner in which this project has been handled.

The construction of Topsfield Road from the entrance to the Hayward Estate to the property line of the Crocker Snow Estate was completed this year, under Chapter 90 Construction. Additional work will be carried out in 1949 and by 1950 we expect to see the completion of the construction of Topsfield Road under Chapter 90.

Chapter 90 Maintenance work was carried out on Linebrook Road, Topsfield Road and Lakeman's Lane, and we expect that funds will be provided in 1949 to continue additional work of this nature.

An appropriation was made at the Annual Town Meeting for construction work on Safford Street. Part of this work has been completed and will be finished in the spring of 1949.

The Board has received requests for improvements on Paradise Road, Fourth and Kimball Streets, and Farley Avenue. Articles will appear in the Warrant for the Annual Town Meeting calling for appropriations to carry out this work. It is impossible to do this work with funds allocated to the Highway Department for the regular maintenance and repair of our highways.

An article will appear in the Warrant requesting an appropriation to resurface Great Neck Road. This road

was completed in 1937 under W.P.A. Funds and the condition of the surface is such that an application of asphalt and pea stone will be required to protect the surface. If this work is not done this year the road will deteriorate to the point where the Town will be required to appropriate a much larger amount to keep the road in proper repair.

It is the opinion of the Board that the time has arrived to make a study of the advisability of the construction of a Municipal Garage and storage building. The facilities of the Highway Garage are inadequate to properly take care of the storage of materials and equipment and as a result, equipment is stored in private places at rental costs. While we have no direct control of many other departments we find that the Moth and Tree Department, the Board of Health Department, the Cemetery Department, and others, are renting private places for the storage of equipment and supplies. If a study of this question is approved it should include a building of sufficient size to care for the storage of the equipment and materials of all Municipal Departments.

At the Annual Town Meeting an appropriation was made for Shellfish Benefits said sum to be expended under the direction of the Board of Selectmen and the Clam Commissioner, for the purpose of improving the clam flats and the removal and destruction of shellfish enemies. Conferences were held with the Clam Commissioner and representatives of the Division of Marine Fisheries for the purpose of determining the best possible way to deal with this problem and to get the most desirable results from the funds to be expended. A landing barge was purchased and outfitted and work was started on the removal of mussels from the clam beds. We realize that this was, and still is, an experiment, and only time will tell whether or not the work accomplished and the amounts expended justify the

continuance of this work. It is the opinion of the Board that additional funds should be appropriated in 1949 to continue this project. The State-wide interest that has been shown in this project by various State, County and Town officials and members of private organizations who have made many visits to Ipswich to study and see in operation this project, leads us to believe that it has some merits and should continue at least another year and the results studied, and if proven to be successful, should be continued in order to improve the productivity of our clam flats.

At the Annual Town Meeting a Committee was appointed to study and recommend a suitable location for a Town Dump. This Committee, after a careful study of the question, informed the Board of Selectmen, that in their opinion the Town Dump should be located on the land of the Town of Ipswich on Town Farm Road. The Board, acting upon the recommendation of the Committee, ordered that the Town Dump be opened at this location, and at the present time we feel that it is working out very satisfactorily.

A vote was taken at the Annual Town Meeting instructing the Board of Selectmen to convey to Mrs. Arvanites of County Road a certain part of the property owned by the Town of Ipswich. Upon investigation we found that there were no definite property lines established. We engaged the services of a civil engineer to check the deeds, establish property lines, and prepare a map of the land. After receiving this information we have held several conferences with representatives of Mrs. Arvanites and have come to a decision as to the location and amount of land to be conveyed, and the cost of the same. We have not included any land that we feel might be of some future use to the Town of Ipswich.

The Police and Fire Departments come directly under the jurisdiction of the Board of Selectmen. The affairs of these departments are directed and administered by the Chief of Police and a Board of Fire Engineers. The Board is very well satisfied with the manner in which these two departments have been conducted during the past year. The efficient and capable manner in which the affairs of these departments has been administered is a credit to the heads of their respective departments.

The affairs of the Veterans Service Department are administered by an Agent appointed by the Board of Selectmen. The Board is well satisfied with the efficient and capable manner in which Mr. Charles T. Passales, Veterans Service Agent, has administered the affairs of this office.

Each year the Board of Selectmen have included in the Town Hall budget an amount that would be sufficient to take care of the ordinary maintenance and repair of the Town Hall. We feel that the time has arrived when many extensive repairs are badly needed and we have caused to be inserted in the Town Warrant an article calling for an appropriation to take care of the same.

In closing our report we wish to express our appreciation of the fine cooperation given to us by the heads of the various Town Departments and Boards. We are especially grateful to Mrs. Lucy E. Dolan, Clerk of the Board of Selectmen and Brainard C. Wallace, Town Accountant. Due to their knowledge and experience dealing with the conduct of Municipal Government, we have found it necessary to call upon them for their advice and counsel. We have at all times found them to be most cooperative, and always willing to

give us their time and the benefit of their experience in order that the Town's business might be conducted in an efficient and capable manner.

Respectfully submitted,

EDWIN H. DAMON

CHARLES L. ROSE

STUART McROBBIE

Board of Selectmen, Town of Ipswich.

Report of Town Counsel

To the Honorable Board of Selectmen

Gentlemen:

I wish to submit the report of your Town Counsel for the year 1948.

At the end of the year 1948 there were no outstanding cases or claims in any Court pending against the Town of Ipswich. There had been two minor cases wherein claims were made against the Town but at the time the cases were called in Court, it was agreed that the evidence would be insufficient to secure a judgment against the Town and, therefore, the cases were dismissed without trial.

There have been a few assertions of claims against the Town of Ipswich but these assertions were never perfected in legal form.

During the past year, as always, various officials have called upon the Town Counsel for legal opinions relative to the duties of such Town Officials. Such requests always involve considerable time and research and rightly this should be so because of the position of the Town Counsel in Town affairs. The attitude of the Town Officials has been that they wish to cooperate with the general public to the fullest extent within the limitations of each office. The requests for opinions in most instances have been for rulings which would enable various officials to render assistance to the public and still be within the statutory definition of the department. This, of course, entails an exhaustive examination of Court decisions in an effort to decide on the

statutory prohibitions attached to the office. Many times there are no Court decisions on the particular point and in such cases it becomes necessary for the Town Counsel to give his own opinion based upon the generalities set forth in various decisions.

In all this work I have found the heads of all the departments most cooperative and most sincere in a desire to be as useful to the general public as possible. If criticism is directed towards any Town Official, it has been my experience that such criticism is occasioned by the legal limitations of the office or the lack of sufficient appropriations to permit the officials to be of maximum benefit to the Town, and not from any lack of a spirit of cooperation on the part of the Official.

Yours respectfully,

WILLIAM F. HAYES,

Town Counsel.

Report of Inspector of Wires

To the Honorable Board of Selectmen

Gentlemen:

I herewith submit my report from August 25, 1948 ending December 31, 1948.

I completed ninety-eight (98) requested inspections which consisted of new buildings; wiring of oil burners, electric ranges, hot water heaters; changing entrances from two to three wires.

I found cases of violations of wiring not by electricians alone, but mostly by owners wiring their own houses.

In some cases, I would inspect a place three or four times before submitting approval.

I wish to thank the Board of Selectmen, the electricians, and the citizens of Ipswich for their cooperation for the year 1948.

Respectfully submitted,

CLARENCE J. DUPRAY,

Inspector of Wires.

Town Accountant's Statement

I hereby certify that I have examined the accounts of the Treasurer as of December 31, 1948 and have found them correct and the balance in his hands to agree with the balance shown by his books.

BRAINARD C. WALLACE,

Town Accountant.

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich and made oath that the above statement made by him is true,

WALTER E. CALLAHAN,

Notary Public.

My commission expires February 27, 1954.

Reconciliation of Treasurer's Cash

Balance, January 1, 1948	\$282,221.21
Receipts, January 1, to December 31, 1948	900,000.37
	<hr/>
	\$1,182,221.58
	<hr/>
Payments to Treasurer, January 1, to December 31, 1948	988,771.62

First National Bank of Ipswich	145,900.42
First National Bank of Boston	10,290.05
Merchant's National Bank of Boston	30,993.80
Ipswich Savings Bank	5,964.07
Cash in Office, verified	301.62
	<hr/>
	<u>\$1,182,221.58</u>

First National Bank of Ipswich

Balance, December 31, 1948 per statement	\$139,180.24
Deposit in transit, verified	58,466.18
	<hr/>
	<u>\$197,646.42</u>
Balance, December 31, 1948 per register	\$145,900.42
Outstanding Checks, December 31, 1948	51,746.00
	<hr/>
	<u>\$197,646.42</u>

First National Bank of Boston

Balance, December 31, 1948, per Statement	\$10,290.05
Balance, December 31, 1948 per Check Book	10,290.05
	<hr/>

Merchant's National Bank of Boston

Balance, December 31, 1948, per statement	\$30,993.80
Balance, December 31, 1948, as per check book	30,993.80
	<hr/>

Ipswich Savings Bank

Balance, December 31, 1948, per statement	\$ 5,964.07
Balance, December 31, 1948, per bank book	5,964.07
	<hr/>

JOHN E. GRANT,

Treasurer.

Report of the Town Treasurer

To the Citizens of the Town of Ipswich:

The report of the Town Treasurer for the year 1948 is herewith submitted.

Cash Balance, January 1, 1948	\$282,221.21	
Receipts	900,000.37	
	<hr/>	\$1,182,221.58
Expenditures		988,771.62
		<hr/>
Cash Balance, December 31, 1948		<u><u>\$ 193,449.96</u></u>

Detailed reports of all financial transactions of the town for the year may be found in the tables in the report submitted by the Town Accountant. In view of the fact another year has passed during which it was not necessary to borrow any money in anticipation of revenue, no effort was made to determine the Town's borrowing capacity for borrowing on temporary notes.

That the cash balance as shown above will not be misleading, it includes the depreciation fund, construction fund, and cash balances of the Electric Light and Water Departments amounting to \$113,465.93.

May I call your attention to the improvement of the Tax Title account. Although \$1,733.91 was added to the Tax Title account, there was \$2,078.00 redeemed, leaving the balance of the account as of December 31, 1948 \$2,272.70 less than the balance of the account as of December 31, 1947.

In general, the Town is in very good financial condition due to the fact that it has been unnecessary to borrow any money in anticipation of revenue and that the outstanding general debt is now reduced to \$61,000.00.

I would also like to call your attention to the fact that we point with pride to the fact that Miss Gladys Poole on the first of February of this year completed her twenty-fifth year in this department.

She came to work in the Treasurer's office under the then Treasurer, Mr. William Riley and served under the following Town Treasurers

Mr. Joseph Morton
Mr. James Reilly
Mr. Elwyn McCarthy
Mr. George Hodgkins

Her record of service has been an admirable one and we hope she may be with us many more years.

Respectfully submitted,

JOHN E. GRANT,

Treasurer.

Tax Collector's Report**John E. Grant, Collector****MOTOR VEHICLE EXCISE 1945**

Outstanding January 1, 1948	\$ 2.00	
Outstanding December 31, 1948		\$ 2.00
	<u> </u>	<u> </u>

MOTOR VEHICLE EXCISE 1946

Outstanding January 1, 1948	\$ 29.28	
Collections		\$ 8.00
Outstanding December 31, 1948		21.28
	<u> </u>	<u> </u>
	\$ 29.28	\$ 29.28
	<u> </u>	<u> </u>

MOTOR VEHICLE EXCISE 1947

Outstanding January 1, 1948	\$1,674.50	
Refunds	29.08	
Collections		\$ 624.20
Abatements		32.93
Outstanding December 31, 1948		1,046.45
	<u> </u>	<u> </u>
	\$1,703.58	\$1,703.58
	<u> </u>	<u> </u>

MOTOR VEHICLE EXCISE 1948

Commitments	\$21,792.22	
Refunds	451.56	
Collections		\$19,080.76
Abatements		828.08
Outstanding December 31, 1948		2,334.94
	<u> </u>	<u> </u>
	\$22,243.78	\$22,243.78
	<u> </u>	<u> </u>

POLL 1941

Refunds	\$ 16.00	
Abatements		\$ 16.00
	<u> </u>	<u> </u>

POLL 1942

Refunds	\$ 14.00	
Abatements		\$ 14.00
	<u> </u>	<u> </u>

POLL 1943

Refunds	\$ 10.00	
Abatements		\$ 10.00
	<u> </u>	<u> </u>

POLL 1944

Refunds	\$ 8.00	
Abatements		\$ 8.00
	<u> </u>	<u> </u>

POLL 1945

Refunds	\$ 4.00	
Abatements		\$ 4.00
	<u> </u>	<u> </u>

REAL ESTATE 1945

Outstanding January 1, 1948	\$ 82.80	
Collection		\$ 14.40
Outstanding December 31, 1948		68.40
	<u>\$ 82.80</u>	<u>\$ 82.80</u>

POLL 1946

Outstanding January 1, 1948	\$ 26.00	
Refunds	18.00	
Collections		\$ 6.00
Abatements		18.00
Outstanding December 31, 1948		20.00
	<u>\$ 44.00</u>	<u>\$ 44.00</u>

PERSONAL 1946

Outstanding January 1, 1948	\$429.30	
Collections		\$179.98
Outstanding December 31, 1948		249.32
	<u>\$429.30</u>	<u>\$429.30</u>

REAL ESTATE 1946

Outstanding January 1, 1948	\$4,933.93	
Collections		\$4,148.59
Added to Tax Title		489.60
Outstanding December 31, 1948		295.74
	<u>\$4,933.93</u>	<u>\$4,933.93</u>

POLL 1947

Outstanding January 1, 1948	\$216.00	
Refunds	6.00	
Collections		\$ 68.00
Abatements		2.00
Outstanding December 31, 1948		152.00
	<u>\$222.00</u>	<u>\$222.00</u>

PERSONAL 1947

Outstanding January 1, 1948	\$4,195.56	
Collections		\$2,823.46
Outstanding December 31, 1948		1,372.10
	<u>\$4,195.56</u>	<u>\$4,195.56</u>

REAL ESTATE 1947

Outstanding January 1, 1948	\$30,492.60	
Refunds	16.00	
Collections		\$27,112.52
Added to Tax Title		510.00
Outstanding December 31, 1948		2,886.08
	<u>\$30,508.60</u>	<u>\$30,508.60</u>

POLL 1948

Commitments	\$4,534.00	
Refund	2.00	
To be adjusted	2.00	
Collections		\$3,774.00
Abatements		316.00
Outstanding December 31, 1948		448.00
	<u>\$4,538.00</u>	<u>\$4,538.00</u>

PERSONAL 1948

Commitments	\$27,341.02	
Refunds	46.92	
Collections		\$21,838.05
Abatements		151.57
Outstanding December 31, 1948		5,398.32
	<u>\$27,387.94</u>	<u>\$27,387.94</u>

REAL ESTATE 1948

Commitments	\$347,756.09	
Refunds	450.80	
Collections		\$304,728.06
Abatements		4,012.76
Added to Tax Title		626.75
Outstanding December 31, 1948		38,839.32
	<u>\$348,206.89</u>	<u>\$348,206.89</u>

TAX TITLES

Tax Titles on hand January 1, 1948	\$8,503.64	
Added to Tax Title	1,733.91	
Tax Titles Redeemed		\$2,078.00
Abatement		233.07
Adjustment		50.87
Land of Low Value Foreclosures		1,644.67
Tax Titles on hand December 31, 1948		6,230.94
	<u>\$10,237.55</u>	<u>\$10,237.55</u>

TAX TITLES

WATER

Added to Tax Title	\$11.94	
On hand December 31, 1948		\$11.94
	<u></u>	<u></u>

MOTH

1947

Outstanding January 1, 1948	\$ 8.00	
Collection		\$ 8.00
	<u>\$ 8.00</u>	<u>\$ 8.00</u>

MOTH**ACCOUNTS RECEIVABLE 1947**

Outstanding January 1, 1948	\$678.00	
Collections		\$537.00
Added to Taxes 1948		141.00
	<u>\$678.00</u>	<u>\$678.00</u>

MOTH**1948**

Commitments	\$141.00	
Refunds	12.00	
Collections		\$115.00
Abatements		12.00
Outstanding December 31, 1948		26.00
	<u>\$153.00</u>	<u>\$153.00</u>

WATER LIENS ADDED TO TAXES 1946

Outstanding January 1, 1948	\$ 22.14	
Collection		\$ 22.14
	<u></u>	<u></u>

WATER LIENS ADDED TO TAXES 1947

Outstanding January 1, 1948	\$451.96	
Outstanding December 31, 1948		\$451.96
	<u></u>	<u></u>

WATER LIENS 1948

Commitments	\$710.32	
Collections		\$ 47.99
Added to Taxes 1948		662.33
	<u>\$710.32</u>	<u>662.33</u>
	<u><u>\$710.32</u></u>	<u><u>662.33</u></u>

WATER LIENS ADDED TO TAXES 1948

Commitments	\$662.33	
Collections		\$274.07
Added to Tax Title		11.94
Outstanding December 31, 1948		376.32
	<u>\$662.33</u>	<u>376.32</u>
	<u><u>\$662.33</u></u>	<u><u>376.32</u></u>

Assessor's Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors there has been included the work sheet that is used in computing the tax rate and Tables of Aggregates covering the work of this department.

The assessed valuation of both Real and Personal Property in 1948 was about \$300,000.00 more than in 1947, but with an increase in appropriations, and the refusal of Tax Commissioner to allow the use of \$21,000.00 of available funds, we were faced with a \$46.00 Tax Rate.

Respectfully submitted,

C. CHESTER CALDWELL

JOHN E. NORMAN

JOHN A. SINGER

Board of Assessors, Ipswich.

1948 RECAPITULATION

Town Appropriations	\$593,557.05
Overlay Deficits for the years 1941-1942-1943-1944	672.48
State Parks and Reservations	421.99
State Audit of Municipal Accounts	1,826.81
County Tax	14,665.39
Tuberculosis Hospital Assessment	5,145.32
Overlay	7,611.43
GROSS AMOUNT TO BE RAISED	\$623,900.47

Estimated Receipts and Available Funds

Income Tax	39,107.13
Corporation Taxes	18,664.85
Reimbursement on accounts State Owned Land	2,077.43
Motor Vehicle and Trailer Excise	15,000.00
Licenses	5,600.00
Fines	643.00
Grants and Gifts	1,400.00
Special Assessments	556.25
General Government	1,500.00
Protection of Persons and Property	590.00
Health and Sanitation	2,500.00
Highways	900.00
Charities (other than Federal Grants for aid to dependent children)	2,712.58
Old Age Assistance (other than Federal Grants)	33,852.81
Old Age Tax (meals), General Laws, Chapter 64B	2,466.84
Veterans' Benefits	990.00
Schools	4,340.00
Public Service Enterprises (such as Water Dept. etc.)	36,000.00
Cemeteries (other than trust funds and sale of lots)	3,089.11
Interest: On Taxes and Assessments	404.40
Chapter 498 Acts 1948	7,080.00
Total Estimated Receipts and Available Funds	244,462.76
Net Amount to be raised by Taxation on Polls and Property	379,437.71
Number of Polls 2260	4,520.00
Valuation: Personal Property	594,370.00
Tax on Personal Property	27,341.02
Valuation: Real Estate	7,556,015.00
Tax on Real Estate	347,576.69
Tax Rate—\$46.00	
Net Amount to be levied on Polls and Property	379,437.71

Water Liens	662.33
Moth Liens	141.00
Total of all other commitments	803.33
Total Amount of 1948 Taxes on Polls and Property and of Assessments added to Taxes as committed to Collector	380,241.04

TABLE OF AGGREGATES

On Personal Estate Only	603
On Real Estate Only	1509
On Both Personal and Real Estate	344
Number of Persons Assessed	2456
Number of Polls Assessed	2260

Value of Assessed Personal Estate:

Stock In Trade	189,740.00
Machinery	103,600.00
Live Stock	50,870.00
All Other Tangible Personal Property	250,160.00
Total Value	594,370.00

Value of Assessed Real Estate:

Land exclusive of Buildings	1,757,740.00
Buildings exclusive of Land	5,798,275.00
Total Value	7,556,015.00
Total Valuation of Assessed Estate	8,150,385.00

Taxes for State, County and City or Town Purposes**Including Overlay:**

On Personal Estate	27,341.02
On Real Estate	347,576.69
On Polls	4,520.00
	<hr/>
Total Taxes Assessed	379,437.71

Number of Live Stock Assessed:

Horses	101
Cows	504
Bulls	15
Steers	69
Heifers	55
Swine	18
Sheep	91
Fowl	6,140
All Other	471
Number of Acres of Land Assessed	17,730
Number of Dwelling Houses Assessed	1,969

MOTOR VEHICLE AND TRAILER EXCISE

Number of Vehicles	2329
Value of Vehicles	\$749,574.00
Excise Tax	21,792.22

Report of Town Clerk

To the Honorable Board of Selectmen:

I herewith submit to your board a report of the Town Clerk for the year 1948.

The usual duties of this office have been carried on in much the same manner as in previous years. Emphasis was placed on cutting expenses, giving prompt and informative service, and this was in keeping with the procedures set down in former years.

VITAL STATISTICS

Births:

During the year 1948 the number of births in Ipswich were 189; a decrease of 41 from the previous year.

Males—91

Females—98

Parents residing in:

Ipswich	110
Essex	32
Hamilton	15
Rowley	14
Gloucester	2
Manchester	1
Topsfield	3
Wenham	5
Peabody	1
North Andover	1
Beverly	1

South Byfield	1
Rockport	1
Newburyport	1
Manchester	1
	<hr/>
	189

Births:

The number of out-of-town births to Ipswich parents: 38.

Marriages:

During the year 1948 the total number of marriages in Ipswich were 71.

The number of marriages of persons residing in Ipswich that were reported and recorded from out of town were 42.

Deaths:

The total number of deaths in Ipswich for the year 1948 is 77.

The number of those former residents of Ipswich who passed away elsewhere but were buried in Ipswich totals 54.

Males—69	Females—62
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NOTICE

The attention of the parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 46, Section 6 of the Revised Laws; Parents within forty days after the birth of a child . . . shall cause

notice thereof to be given to the clerk of the Town or City in which such child is born.

**The Attention of Physicians and
Midwives is called to Chapter 46, Section 6**

Section 1. Physicians and midwives, shall within forty-eight hours after the birth of every child in cases which they were in charge, mail or deliver to the Clerk or Registrar of the City or Town in which the birth occurred, a notice stating the date and place of birth, giving the street number if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

**I WISH TO CALL ATTENTION TO THE
FOREGOING VITAL STATISTICS**

It is very important that these records shall be correct. If any errors are discovered, the Clerk will deem it a favor to have them reported at once so that correction may be made.

Some of the reasons why births should be recorded:

To establish identity.

To prove nationality.

To prove legitimacy.

To show when the child has the right to seek employment under the child labor law.

To establish the right of inheritance to property.

To establish liability to military duty, as well as the exemption therefrom.

To establish age and citizenship in order to vote.

To qualify to hold title to, and buy or sell real estate.

To establish the right to hold public office.

To prove the age at which the marriage contract may be entered into.

To prove age to determine validity of a contract entered into by an alleged minor.

To prove age for Old Age Assistance or retirement benefits.

To prove age so as to have the right to take Civil Service examinations.

Your co-operation to the end that all births may be properly recorded will be sincerely appreciated.

The following licenses under the jurisdiction of the Division of Fisheries and Game were issued through this office in 1948:

Resident Citizens Fishing	96
Resident Citizens Hunting	195
Resident Citizens Sporting	86
Resident Citizens Minor and Female Fishing	17
Resident Citizens Minor Trapping	3
Resident Citizens Trapping	10

Resident Citizens Sporting and Trapping (Free)	30
Duplicate Licenses	4
Resident Military or Naval Service Sporting (Free)	6

The following dog licenses under the jurisdiction of the
Treasurer of Essex County were issued in 1948:

Male	247
Female	29
Spayed Female	95
Kennel (2)—\$25.00	2
Kennel (6)—\$10.00	2
Military (Free)	4

NOTICE

For the benefit of the owners and keepers of dogs the
following extracts of the General Laws is hereby submitted:

General Laws, Chapter 140, Sections
136 A-175 amended by Chapter 298 of
1932 and Chapter 320 of 1934:

Section 137: Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston, in the office of the police commissioner or if kept in any town, in the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and

shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tags shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at the cost of ten cents, which be retained by the clerk unless otherwise provided by law. Any person may bring or cause to be brought, from another state or county, any dog licensed under law thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

At this time, I want to thank the various town officials and departments; especially the Board of Registrars of Voters, for their splendid co-operation throughout a very busy year.

Respectfully submitted,

JOHN F. DOLAN,

Town Clerk.

Report of Police Department

To the Honorable Board of Selectmen

Gentlemen:

I have the honor to submit to you a resume of the duties performed by the Police Department for the Year ending December 31, 1948.

Total number of arrests:

January	16
February	25
March	18
April	16
May	24
June	22
July	28
August	14
September	20
October	29
November	36
December	36
	<hr/>
Total	284

Classification of Crime:

Assault	6
Assault with a dangerous weapon	2
Assuming to be a Police Officer	1
Allowing improper person to operate motor vehicle	1
Bastardy	1
Breaking and Entering	3
Carrying a revolver without permit	2

Drunkenness	124
Disturbing the Peace	9
Delinquent children	6
Failing to slow down at intersection	3
Failing to stop at stop sign	5
Failing to display inspection sticker	14
Illegal possession of lottery tickets	3
Larceny	8
Larceny of automobiles	1
Leaving scene of accident (property damage)	6
Leaving scene of accident (personal injuries)	2
Malicious destruction of property	1
Moving building without permit	1
Misappropriation of automobiles	3
Lewd and Lascivious in speech and behavior	1
Neglect of minor children	2
Non-support	2
Trespassing	3
Operating under influence liquor	33
Operating unregistered automobile	1
Operating uninsured automobile	1
Operating without license in possession	2
Operating so as to endanger	7
Operating without a license	7
Operating after revocation of license	2
Operating after rights to operate has been suspended	1
Passing where view was obstructed	1
Speeding	4
Unlawful sale of liquor to minor	1
Unlawful use of fireworks	2
Vagrancy	1
Violation Town By-laws (Chap. 18 Sec. 23)	3
Violation probation	1
Violation Fish & Game Laws	5

Violation Town By-laws (Beacon)	1
Violation Chap. 266—Sec. 87	1
	<hr/>
Total	284

Disposition of cases:

Appealed	11
Con't generally	2
Dismissed for want of prosecution	10
Discharged (Not guilty)	19
Defaulted	4
Filed on cost	3
Filed	67
Fined	83
Held for Grand Jury	3
Probation	5
Released	48
Sentenced to House of Correction	9
Sentenced to State Farm (Bridgewater)	1
Sentenced to School for Boys (Lyman)	1
Suspended sentence	13
Pending	5
	<hr/>
Total	284

Miscellaneous:

Automobiles reported stolen	3
Automobiles recovered	5
Automobile license suspended or revoked	45
Automobiles transferred	640
Ambulance runs	137
Ambulance runs in Town	104
Ambulance runs out of Town	33
Assistance rendered to persons in distress	10

Automobile collisions	95
Automobile accidents	45
Articles reported lost	81
Articles found	58
Animals reported lost	46
Animals found	25
Animals disposed	88
Animals injured by automobiles	30
Animals killed by automobiles	38
Bicycles registered 1948	121
Buildings found open and secured	120
Buildings reported entered	31
Complaints investigated	1495
Children located and returned home	5
Children turned over to Welfare home	1
Miles covered by ambulance	2,001
Miles covered by cruiser	25,684
Persons reported injured	45
Persons committed to psychopathic hospital	8
Persons bitten by dogs	16
Poultry killed by dogs	49
Parking summons issued	212
Remanded to House of Correction	
pending trial	3
Reported missing from home	15
Summons served	114
Summons served for outside departments	36
Turned over to other departments	2
Total bicycle registration	1,068
Warrants served for outside departments	10
Warrants served	24

Inventory :

Automobile	1
Ambulance	1

Dragiron set	1
Radio equipment for station and cruiser	1
Flash lights	7
Handcuffs	5
Iron claws	8
Revolvers	9
Riot Gun	1
Rifle	1

The work of the Police Department varies little from year to year. The prime functions are the preservation of the public peace and order, the apprehension of offenders, the protection of person and property, and the enforcement of the laws of the State and the ordinances of the Town. For these purposes the Police are endowed with legal authority. In the exercise of their power, justice and equity should be ever the actuating motives.

To achieve true success any department must win and retain the confidence and respect of the public whom it serves. This can be accomplished only by constant and earnest endeavor on the part of all members of the department to perform their duties in an efficient honest and business-like manner, and by unqualified courtesy.

Our Town relies in a large part on its trade with the outsiders for its existence. We want and invite them here. We are anxious to get their business and trade. So you can readily see that Police Officers should make it his duty to see that no ungentlemanly or discourteous act on his part will ever be the cause of any person getting the wrong impression of the Town, and that he never acts in any manner detrimental to the welfare of the Town.

The calling of a Policeman is a profession, a very useful and responsible one, with duties, tasks and obligations so

numerous and of such importance that no young man should ever try to become an Officer unless he is ready to meet these obligations, and has a special aptitude or vocation for the position, and it is with this thought in mind that in selecting future applicants for the position of Police Officers the most careful screening, including inquiry as to previous employment and background must be considered routine. Every effort should be made to determine the applicants personality traits, for Police work demands, among other things emotional stability, instantaneous mental and physical reaction and readiness to accept responsibility.

Our Town like other communities has its traffic problems caused largely by motorists violating parking and traffic regulations. Successful enforcement can be attained only through cooperation between police and the public, in other words, between those given the task of enforcing the law and those whom the laws are designed to protect. The police do not wish to be too severe with those who violate traffic rules, but when public lives are endangered, the police must carry out their duties. Being a member of the parking committee, and after some thought and study on my part I strongly recommend the installation of parking meters on the following named streets, Market St., Central St., Depot Sq. and the area from the Atlas Lunch to Choate Bridge on both sides of the street.

It is most gratifying to me to report that during the past year only six cases of delinquency were presented before the Court. This record speaks for itself and reflects a desirable behavior on the part of the youth of the Town.

In conclusion I wish to express my thanks to the Board of Selectmen and to all other Town Departments for the

splendid way they have cooperated with the Police Department. I wish also to extend my thanks to the Justice of the Third District Court and to the Clerk for their assistance in many matters of importance. "Efficiently thru. cooperation."

Respectfully submitted,

BYARD W. HORSMAN,

Chief of Police.

Report of Fire Department

To the Honorable Board of Selectmen

Gentlemen:

Following is a report of the Board of Engineers of the Fire Department for the year 1948.

Bell Alarms	43
Still Alarm	164
Ambulance Assistance	39

Classification of Calls were as follows:

Building Fires	16
Chimney Fires	13
Oil Burner Fires	23
Automobile Fires	19
Rubbish Fires	32
Dump Fires	24
Electrical Fires	5
Grass Fires	32
Woods Fires	15
Boiler Trouble	2
Persons Locked Out	2
Inhalator	2
Out Of Town Calls	2
False Alarms	1
Persons Lost	2
Miscellaneous Calls	17

Runs made by apparatus was as follows:

Engine 1	15
Engine 2	42
Engine 3	177
Ladder 1	50

Equipment Used as follows:

2½" Hose	4,800 Ft.
1½" Hose	3,800 Ft.
Ladders Raised	418 Ft.
Gallons of Water-Booster Tanks	18,965 Gal.
Portable Pump	15½ Hrs.
Engine 2 Pumped	3 Hrs.

A telephone Log has been kept from March 1 to December 31 and shows that the desk man has answered 374 incoming calls as well as making 282 outgoing calls.

Total Value of property threatened	\$54,775.00
Insurance carried on Buildings	86,300.00
Estimated Loss on Buildings	7,852.40
Insurance Paid on Buildings	7,127.40
Value of Contents	9,550.00
Insurance Carried on Contents	7,950.00
Estimated Loss on Contents	2,146.37
Insurance Paid on Contents	1,846.37
Total Estimated Loss on Building and Contents	9,998.77
Total Insurance Paid on Buildings and Contents	8,973.77

The year 1948 has been extremely busy for the Ipswich Fire Department as is true of all Fire Departments throughout the country. Statistics show the largest fire loss in the history of fire fighting however the actual fire loss in Ipswich has been very small as the above figures show.

The North Ridge Road and Bay View fire alarm circuits have been completed and are in operation. The alarm system on the Southwest side of the railroad tracks has been rebuilt this year leaving a small portion of the entire system to be completed. It is evident that in the very near future it will be necessary to extend the alarm system to the many newly developed areas for their protection.

The Central Fire Station has been greatly improved by an exterior coat of paint which was very much needed.

The Board of Engineers are glad to be able to announce the delivery of the new Junior Aerial Ladder. The machine has already proven its value when weather conditions prevented the use of a man-raised roof ladder at a bad chimney fire thereby preventing a considerable property loss.

We suggest that consideration be given to the replacement of Engine One (our 29 year old pumper) by a 750 gallon pumper of modern design. This would relieve Engine Three to be used for its original purpose namely, grass, woods and dump fires. This piece of apparatus is designed for such work not the heavy overloading that the present use demands.

In closing, the Board of Engineers extend to all Town Departments appreciation for their co-operation and to The Board of Selectmen, thanks for the courtesies it has always extended to us.

Respectfully submitted,

SAMUEL W. ATHERLEY

LIONEL SHEPPARD

ROBERT D. HILLS

Board of Engineers.

Report of Forest Warden

To the Board of Selectmen

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31st, 1948.

During the past year 47 grass and woods fires occurred, none of which caused serious damage or loss, although several were of a threatening nature.

We have on hand the following list of equipment:

pump cans	12
brooms	23

I wish to take this opportunity to express my sincere thanks to Mr. Frank Wood and his men, and to Mr. Gardner Caverly and his men for their cooperation and timely help in many instances, and to all others who at various times assisted this department.

Yours respectfully,

EDWARD GRANT

Report of Moth Superintendent

To the Honorable Board of Selectmen

Gentlemen:

I herewith submit my fifteenth annual report as Moth Superintendent:

The comparative absence of the Gipsy and Browntail moth during the past year was most gratifying. During the normal feeding season from May to July, it was difficult to find a colony of any size throughout the town.

Although the Tent Caterpillar has been considerable of a nuisance in recent years, it was easily controlled on the roadside trees and shrubs during early May by a timely spray of lead and D.D.T.

While a great many of the insects which the department has to fight are at low ebb, we still have a serious problem regarding the Elm Leaf Beetle and the Fall Webworm. These two pests have kept us very busy in recent years, and apparently have no intention of surrendering without a stiff battle for at least another season. Since 1941 both insects have been a source of constant annoyance along the highways.

The year 1948 marked the second season of spraying the shade trees by the blower system with D.D.T. This system has several advantages over the old method of liquid sprays, although we are doing supplementary spraying with the old department equipment also. This consists of the solid stream application using D.D.T. powder, arsenate of lead and water.

At the present time the majority of towns are following this procedure with the thought in mind of converting entirely to the blower system provided it has enough merit to warrant the change.

In closing, I wish to state that the insect situation in general is very encouraging. I am satisfied that everything possible is being done to suppress the many insects that attack our shade trees, with the determination to keep up the fight during the coming year.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Moth Superintendent.

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my fifteenth annual report as Tree Warden:

With the substantial increase in the appropriation for 1948 the department was again able to accomplish a large amount of work during the past season.

From April through September 750 shade trees growing within the limits of the highway received much needed attention in the way of pruning, cabling and bolting. Such repairs have been long needed, and will not only prolong the life of the trees, but will add to their safety and attractiveness.

At the present time I am pleased to report that no evidence of the dreaded Dutch Elm disease has been found within the confines of Ipswich. During the Summer, with the co-operation of the shade tree laboratory at the University of Massachusetts, the entire town was scouted for suspicious specimens which might be harboring the disease. Many samples were taken and sent to the laboratory for identification. A report was subsequently sent to me and all specimens were negative, which means that the disease is not yet known to be here.

Since it's entrance into Massachusetts, more than 2000 elms have died of the Dutch Elm fungous. Seventy-six towns within the state have been affected by it. No one can tell when it may enter Ipswich and kill a large number of our elms. This should be a good warning for us all to

keep a sharp watch for the first symptoms of the disease which are wilted leaves usually found in the crown of a tree. On discovering this condition, I would appreciate being contacted immediately, as timely recognition of the disease might prevent its spread over a larger area.

A large amount of brush cutting was accomplished during the past season along with the tree repairing activities. Several miles of roadsides received attention along this line, particularly on corners and on narrow streets in the rural sections where possible hazards existed.

Approximately 70 shade trees were planted on the highways this year, and plans are being formulated to continue the good work during the coming season.

Generally speaking, the condition of our public shade trees throughout the town is quite satisfactory. This is due wholly to the generous increase allowed the department during the past two years. There is much more to be done in the future, and will be done if the voters are willing to continue their present policy of appropriating ample funds.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Tree Warden.

Report of Park Commissioners

To the Citizens of Ipswich:

The Park Commissioners herewith submit their Annual Report:

The year 1948 was an exceptional one in relation to the amount of rainfall during the growing season. Until early August the department was kept particularly busy in an effort to keep abreast with the rapid growth of the various lawn areas in the center of the town. Much more money was spent for this item than was anticipated.

Although this year's budget included an item for the replacement of one of the flagstaffs in Market Square, it was impossible to obtain a new steel pole of proper specifications. As a result, most of the money allocated for this purpose was returned to Revenue. We are assured that during the coming year the proper size pole will be available, so adequate funds are again being requested to cover this contingency.

Damage to public parks by inconsiderate persons still continue, and the Commissioners are constantly in the embarrassing position of seriously considering taking legal action with offenders who disregard regulations which have been in force many years. This not only applies to children who persist in playing on areas set aside for esthetic purposes, but also to motorists who drive their cars across the parks, causing great damage.

A variety of color arrangement has been added to the tulip beds for the coming year. This is a departure from

the former practice of solid colors in all the beds. We felt that this idea might give the public a change, and lend a new note to these harbingers of Spring.

Respectfully submitted,

C. GARDNER CAVERLY, Chr.

HENRY S. BOWEN

SAMUEL C. GORDON

Report of Town Forest Committee

To the Honorable Board of Selectmen

Gentlemen:

Although no reforestation activity took place during the year 1948, some thinning was done in order to give the young pines a chance to increase their growth which were planted a few years ago.

In one area a natural seeding of white pine is showing a considerable amount of vigor. This will be saved and encouraged to grow by eventually eliminating other growth as the size of the pines increases.

The planting done on the water shed in 1941 is rapidly increasing in size. In a short time the trees will be of sufficient size to help considerably in preventing soil erosion and assist in conserving the water supply.

We call attention to the fact that the areas available for reforestation are at present greatly limited, and urge the town to consider other lands in the near future for the further development and enlargement of the town forest domain.

Respectfully submitted,

C. GARDNER CAVERLY

SAMUEL C. GORDON

JOSEPH E. THOMAS

Report of Playground Committee

To the Board of Selectmen

Gentlemen:

There have been many improvements at the Linebrook Playground this year. First the tennis courts have been put in good playing condition with a new through renovation and a hot top surface. This should last for many years. A heavy net has been placed on top of the back stop at the baseball diamond, making it ten feet higher and protecting the people across the street from foul balls. The base paths on the diamond were completely rebuilt and the whole field rolled and filled in where needed. Tables and sand boxes were placed in different parts of the grounds for mothers and children and they were well patronized. Much new equipment was bought this year, including a set of chair swings for the little children, a merry go round, a combination set consisting of swings, shute, see-saw, trapeze, and rings and horizontal bar also a new shute and swing. Taken with the equipment we already had it made a pretty complete outfit and it was well patronized all through the summer.

There was an unusual amount of activities at the grounds the last year. There was baseball nearly every night, Saturday afternoons and Sundays. A large soft ball league had to play double headers much of the time to get their schedules in.

The School Summer Program was carried out as usual and there was something going on from morning until late at night.

We were compelled to close the courts and let the caretaker go a month earlier than we had planned. We had figured our budget on a 75 cent an hour basis and the Town Meeting voted a \$1.00 an hour for all town employees so that 25 per cent from our allotment for labor was lost.

For the next year our great need is for bleachers. For many years we have been using the bleachers of the High School Athletic Association at a rental of \$50.00 a year. These bleachers are nearly 30 years old now and probably will not be available next year. New bleachers can be purchased from the Huzzy people in Berwick, Maine for about \$6.00 a seat, a seat is 18 inches of space including delivery and erection. A few sections could be bought this year and more added each year until the desired number was obtained. There should be a fence along Washington Street continuing the fence already there. One reason for this is to keep drivers of automobiles from going on to the grounds, some drivers, why I don't know, seem to like to drive over the soft ground in the spring to see how much they can cut up the sod. This happens not only at the playground but at all of the park areas.

There has been some vandalism as usual at the playground the last year. It is hard to judge the mentality of people who deliberately break and destroy equipment bought by the town for their own pleasure.

With all this new equipment and the new surface of the tennis courts should make the Linebrook playground one of the most complete in this vicinity.

Some minor repairs will have to be made to the head building but there is real need for some new bleachers and it is desirable for the fence on Washington Street.

Submitted for the Playground Committee,

HENRY S. BOWEN,
Clerk Pro Tem.

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen

Gentlemen:

I herewith submit my report for the year ending December 31, 1948:

	Adjusted Scales	Sealed	Not Sealed	Condem- ned
Platform, over 10,000 lbs.	4	6		1
Platform, 5,000 to 10,000 lbs.				1
Platform, 100 to 5,000 lbs.	15	31		
Counter, 100 to 5,000 lbs.		3		
Counter, under 100 lbs.	8	19		
Beam, 100 to 5,000 lbs.		2		
Beam, under 100 lbs.	1	5		
Spring, 100 to 5,000 lbs.		6		
Spring, under 100 lbs.	16	24	2	3
Computing, 100 to 5,000 lbs.	0	0	0	0
Computing, under 100 lbs.	10	29	5	1
Person weigher (slot)		9		2
Prescription		4		

Weights

Avoirdupois	5	171	1
Apothecary		97	

Volumetric Measures

Vehicle Tanks (compartments)	15
Liquid Measures over 1 gal.	1
Liquid Measures	66

Automatic Liquid-Measuring Devices

Gasoline Pumps	2	45	2
Kerosene Pumps		8	
Molasses Pumps		2	
Oil Pumps		7	
Stops on Pumps		52	
Vehicle Tank Meter Systems	2	15	
Grease-Measuring Devices		22	

Linear Measures

Yard Sticks		6		
Totals	64	635	9	11

	Total Number Tested	Number Correct	Incorrect Under	Over
Bread	220	190	0	30
Butter	47	47	0	0
Coal (in paper bags)	15	12	3	0
Confectionery	60	40	0	20
Fruits and Vegetables	128	64	33	31
Ice	10	0	0	10
Lard	31	31	0	0
Liquid Commodities	66	54	0	12
Potatoes	25	20	5	0
Totals	602	458	41	103

During the course of the year, during my tour of inspections I find commodities wrapped with weight markings on wrapper unusually correct. This is perhaps due to my instructions to business men who purchase such items in bulk as potatoes, beans, peas etc. If when wrapped they are allowed to stand in a well heated store their weight will

shrink, this I have tried to overcome by instructions to store owners.

Once again I would like to call attention to business men, that any weighing or measuring device, whether new or second hand, **must** have the seal placed on same before using.

I have collected and turned over to the Town Treasurer \$100.12, the largest amount of collections since the year 1941 without any increase in fees.

Several departments have co-operated with me during the year for which I am very grateful, and I wish to thank the Town of Ipswich, through the Selectmen for their consideration in my behalf.

Respectfully submitted,

WILLIAM J. H. EWING,

Sealer of Weights and Measures.

Report of Clam Commissioner

To the Citizens of The Town of Ipswich:

It is quite safe to say that there is an improvement in the condition of the flats. I find that in most of the sandy flats there is a fair seeding, but the muddy flats are not doing so well.

At the annual Town Meeting this year there was an appropriation of six thousand dollars for the improvement of the clam flats. A meeting of everyone interested in the industry was called at the courtroom in the Town Hall. At that meeting those who attended threshed out all the angles of the industry and it was voted to concentrate mostly on the removal of mussels, and to do some seeding. Acting on the outcome of that meeting, the Board of Selectmen and myself paid a visit to some of the flats with a local contractor to see if some of the mussels could be removed by contract. The contractor gave us a price of forty-five hundred dollars for the cleaning of one flat, namely Lufkins. We then contacted a man who thought he could remove them with a flounder dray and he estimated the cost would be three thousand dollars for the same flat. We thought that these prices were prohibitive and we looked around for other ideas. After investigating many suggestions we decided to remove them ourselves. With this in mind we purchased a small navy landing barge and we had this barge rigged into a dragger. After using this dragger for about four months I can definitely say that up to the present time it is the most practicable way to remove mussels.

Representatives from most all of the clam towns in the State have been here to see it operate and all were in

agreement that it was a practicable idea. As near as we can estimate we have taken off about seven hundred and fifty tons of mussels. The flats that were worked on were Middle Ground, Spit, Beach Reef and Lufkins. I strongly recommend that this work be carried on until our best productive flats are free of this menace.

We also used this barge to transport some fifty tons of sand from the beach to Eagle Hill River. This was done to see if we could bring back into production some of the flats that have become soft and barren. That the sand has hardened the flats there is no doubt, but it is too soon to tell whether they will catch a natural set of clams or not.

In the spring we planted sixty barrels of seed furnished by the State. This seed was planted in five different flats to see if there would be any difference in the growth etc. Of this sixty barrels of seed about fifteen barrels survived. The seed was planted under the direction of the State and for about two months it did fine and then the horseshoe crabs hit, and they cleaned all the seed in the mud flats and did some damage to the beds in the sand flats. Those clams that did live grew faster than any clams we ever planted. They were planted in May and they were large enough to be marketed in October.

I do not advise doing much seeding at this time for two reasons. First until something is done to combat the horseshoe crab. As of now there is no known way. They are experimenting with traps and wires at the Oceanographic Institution at Wood's Hole at present, but have not found anything as yet. And secondly the seed that is available at present is not in my judgment of very good grade. When the rocks, shells and broken clams are taken out the loss per barrel is about thirty percent. When and if we have our own seed then I would say do as much seeding as possible.

We took twelve samples of soil to the Essex Agricultural School at Middleton to see if we could find out why some flats were productive and others were barren. We took soil from flats where clams were plentiful and soil from barren flats to see if there was something in one that was not in the other. When the report came back there was practically no difference in the soil, so we have to admit we learned nothing there. We have a few small beds of edible mussels in Ipswich, these of course are in no way disturbed. There are a few men who gather them in the winter months and sell them.

The mussels that are on the flats are not the edible kind, they are a menace that catches on the flats, live a year or two then die, and the next set of mussel seed catches on to the empty shells and so on until the whole flat is covered with them. The result is that the flat soon becomes a soft, muddy flat than neither clam or anything else can live in.

We are in hopes that some research work will be done in this district during nineteen forty-nine by biologists of the State and Federal governments. This was practically agreed upon at the meeting attended by the Board of Selectmen, the Town Council, Clam Commissioner and State and Federal Officials.

I wish to thank all those who in any way assisted me in the year just passed.

Respectfully submitted,

HENRY SHAW,

Clam Commissioner.

Report of the Board of Health

To the Citizens of Ipswich:

The collection of rubbish and garbage was continued during the past year in a most efficient manner. This service has become an accepted service by the townspeople and one well worth the expenditures involved. The Agent of the Board reported that only two substantiated complaints were received during the entire year testifying to the conscientious efforts of Mr. Ladderbush and his assistants. Present equipment is in good shape, though entering upon its fourth year but maintenance will naturally be greater. The Board has received so many requests for the extension of both services in more outlying sections of the Town, but due to the extensive construction in arrears already covered, new homes are compelling us to operate at full capacity and all requests had to be denied. At the request of a responsible citizen's committee we have an article in the warrant for the purchase of another piece of equipment to enable us to extend present services to all requests. This article, if enacted, will naturally increase the cost of labor and maintenance and is being left to the discretion of the voters. The acquisition of additional equipment would, however, materially lessen the wear and tear on present, and would permit more even distribution of present and future efforts. We call attention in this respect that present regulations calling for the covering of trucks hauling refuse through the streets are, in many cases, being ignored, and will have to be more rigorously enforced this coming year.

Extremely successful X-Ray clinics were held throughout the Town this past year in the schools and commercial establishments sponsored by the Essex County Health Asso-

ciation. Excellent cooperation was received from those in charge of schools and local firms. For example, 87% of all employees in our largest local manufacturing plant were x-rayed. These results were very gratifying and this all important work will be carried forward this coming year. T. B. Patch tests were given to 322 pupils at the local High School with only 22 refusals. Experience has taught us that early detection of this dread disease saves the community a substantial amount and hospitalizes patients for a period of months rather than years.

Encouragement was given to a movement for the establishment of a public health nursing system which the Board feels would fill a valuable place in the community. Ipswich is one of the few towns of comparable size still lacking facilities either provided alone or in conjunction with neighboring towns. This service would prove particularly valuable, in our opinion, along preventative lines, tuberculosis survey work, care of welfare patients, could well be supported with public and private funds. For this reason a public hearing was held with the Chairman presiding for an open discussion with townspeople, doctors and local authorities. A group of public spirited citizens have met several times since and now have the outline of a workable private association under which services would be available to the health and school boards, insurance companies, et cetera. We believe there is room here for services as outlined by Dr. Pennell, Misses Frances Frazier, Aura Koeppler and Frances Thompson, public health experts, who addressed the original hearing.

Successful Dyptheria Clinics were again held at the Winthrop School Clinic Room on April 28th, May 12th, and 26th. These clinics have now become an accepted part of local health prevention measures, and unlike the earlier inaugurational ones, are always well attended. They will be continued again this coming year.

A constant vigil was maintained over conditions in local milk plants, and we regret more than one repeat offender in careless handling of this important commodity. Regular samples were taken and tested by the milk inspector and all violations immediately called to attention. Sale of milk in the town was prohibited in one instance, and similar measures will be taken against any who do not realize the danger to health that accompanies any relaxation in strict milk control.

Restaurants were carefully inspected at intervals and many helpful suggestions were made and, in most cases adopted, by the Sanitary Inspector. His conscientious efforts have been hampered by a lack of legal restaurant regulations, a group of simple ones are now being studied by the Board, and until these are in force, we urge any and all restaurant owners to cooperate in maintaining sanitary conditions in their establishments so it will not be necessary to incorporate published ratings for cleanliness, used in many communities, in these proposed regulations.

The greatly increased duties of the Sanitary and Milk Inspector caused by the municipal collections, clerical and recording duties, supervision of labor all clearly indicate the future need of a full time Agent protected by Civil Service so that he can maintain the same high standards we have so laboriously attained, and the Board Members plan a careful analysis to determine if this time has a'ready arrived. For instance, how many townspeople are aware that we have in our midst a thriving slaughter house which handles animals annually that run into four figures. This requires constant supervision but supplies revenue to the town, and thanks to the present Agent's insistence was recently given a clean bill of health by State Authorities. Our recommendations will be made public.

We call attention to the fact that nearly five thousand dollars of our 1948 appropriation has or will be returned to the Town through license fees, sale of refuse collected, subsidies on T.B. cases, etc. This subtraction leaves a very modest appropriation for Health considering the quality and scope of services rendered. This amount no doubt could be increased if a full time Agent was able to shop for supplies and bargain for sale of refuse, not now possible.

As always, we wish to thank all townspeople and local industries who have cooperated so well and enabled us to achieve the progress we have made during this past year, and to particularly point out the excellent, efficient, and conscientious manner in which Agent Paul Jodoin has carried out his duties.

Respectfully submitted,

LAWRENCE M. KING, Chairman,

ERNEST J. SMITH, D. M. D.

FRANK L. COLLINS, M. D.

Diphtheria Clinic:

Held through Dept. of Public Health and Ipswich Board of Health.

Number of first inoculations	90
Number of booster shots	39

Tuberculosis Report:

Held through Essex County Health Association, Ipswich Board of Health and Ipswich School Dept.

Number of Children patch tested	341
Number of positive reactors	31
Number of negative reactors	310
Number of refusals	24
Number having x-rays	31
Number of school personnel having x-rays	25
Arrested child type tuberculosis	1
Pleurisy with effusion	1
Tuberculosis	0

Well Child Conference:

Number of babies present	112
Number of babies defects	112

Respectfully submitted,

FRANK L. COLLINS, M. D.

ROSE NAVES, R. N.

Rubbish Collection

1949

West Area	South & East Area	Central & North Area
Jan. 12, 26	Jan. 3, 17, 31	Jan. 5, 19
Feb. 9, 23	Feb. 14, 28	Feb. 2, 16
Mar. 9, 23	Mar. 14, 28	Mar. 2, 16, 30
Apr. 6, 20	Apr. 11, 25	Apr. 13, 27
May 4, 18	May 9, 23	May 11, 25
June 1, 15, 29	June 6, 20	June 8, 22
July 13, 27	July 4, 18	July 6, 20
Aug. 10, 24	Aug. 1, 15, 29	Aug. 3, 17, 31
Sept. 7, 21	Sept. 12, 26	Sept. 14, 28
Oct. 5, 19	Oct. 10, 24	Oct. 12, 26
Nov. 2, 16, 30	Nov. 7, 21	Nov. 9, 23
Dec. 14, 28	Dec. 5, 19	Dec. 7, 21

Board of Health,

LAWRENCE M. KING, Chairman

FRANK L. COLLINS, M. D.

ERNEST J. SMITH, D. M. D.

Communicable Disease Reporter

To the Board of Health

Gentlemen:

Following is a list of contagious diseases reported to the Board during the year ending December 31, 1948.

Poliomyelitis	1
Chicken Pox	10
Dog Bite	19
Measles	72
Mumps	50
Scarlet Fever	12
Pulmonary Tuberculosis	6
Pneumonia Lobar	1
Whooping Cough	4
Gonorrhea	14
Syphillis	5
Septic Sore Throat	1
German Measles	8
	<hr/>
	204

Poliomyelitis revocation received.

Poliomyelitis out of town settlement.

I call the attention of all physicians and those of the medical profession to Chapter 111, Section 111, and to the householder to Chapter 111, Section 109, of the General Laws, that all contagious disease be reported to the Board of Health. Under Section 109 if a physician has been called in, his notification will be accepted in place of the householder.

There has been altogether too much carelessness on the part of the doctors in the Town of Ipswich in reporting communicable disease to this office, either they were late in reporting or mostly not reported at all. I further wish to state, that because a disease is no longer placarded is no reason why it should not be reported.

The local Board and the State Department of Public Health have and are willing to cooperate and assist the medical profession at anytime, I feel that they should do likewise.

Respectfully submitted,

PAUL M. JODOIN,

Reporter of Communicable Disease.

Sanitary Agent's Report

To the Board of Health

Gentlemen:

I submit the following report for the year ending December 31, 1948.

Overnight cabin and camp licenses granted	7
Collection of swill and garbage	1
Collection of tallow and soap grease	4
Cleaning cesspool and vaults	2
Funeral Directors	4
Methyl and Wood alcohol	13
Slaughter House	1
Slaughter House (Poultry)	1
Burial permits granted	80
Pig permits granted	3
Day Nursery School permit granted	1
Cesspool and septic tank permits granted	47
Nuisance notices	15
Bakery inspections	4
Complaints	49
Garbage complaints	8
Rubbish collection complaints	3
Slaughter House Inspections	5
Store Inspections	36
Soda Fountain Inspections	9
Shucking Houses Inspected	6
Restaurant Inspections	35
Property Inspections	8
Public Toilets	5
Overnight Cabin and Camp Inspections	64

Contagious Disease Posted	14
Funeral Homes Inspected	4
Convalescent and Rest Homes Inspected	2

Condemned during the year:

10 gallons beets, 24 gallons spaghetti, 30 gallons apple sauce, 50 pounds macaroni, 1½ bushels potatoes, 9 pounds hamburger, 5 pounds pork, 3 pounds carrots, 5 pounds grapes, 7 bunches celery, 4 mellons, 3 chickens, 1 bushel lettuce, 1 quart milk.

Respectfully submitted,

PAUL M. JODOIN,

Agent.

To the Board of Health:

I feel it appropriate to make my report a little early this year as I do not contemplate seeking reappointment in 1949 as Agent Milk Inspector or Clerk. The time has come for these positions to be put on a full time basis because of the increased amount of work that has been added to this department. Furthermore, there are many health measures that should be added in putting these positions on a full time basis. I recommend:

1. That the Agent, Milk Inspector, Animal Inspector and Clerk be put under civil service, and that an examination be open to the public for these positions. (If these recommendations are carried out, I am willing to continue my work under the present setup until such time as the civil service appointment is made and to help break in the appointee.)

2. The immediate adoption of rules and regulations requiring all milk sold in the Town of Ipswich be pasteurized milk or certified raw.
3. The results of analyses and examination of milk samples be published in the local newspaper.
4. The enforcement of ice cream regulations. The Board gave me permission to draft ice cream regulation this past year and to put them in effect. I drafted a set of regulations, but because of the added work and responsibilities this past year, it was impossible to put them in effect and properly enforce them. It would require the licensing of 50 to 70 ice cream establishments, which is impossible at the present time.
5. Under the direction of the Board and Agent, the immediate adoption of rules and regulations requiring licensing of all restaurants and eating places in the Town of Ipswich. Although we have made considerable progress in this field, there is still a chance for great improvement. The only way to keep these places in line, I have learned from previous experience, is by strong enforcement of these regulations.
6. The elimination, by rules and regulations, of outside privies in areas designated by the Board.
7. The addition of another truck and personnel on the collection of garbage and rubbish. I suggest that the new equipment be a truck especially built for the collection of garbage, and that the present truck be used mostly for the collection of rubbish. (Because of the new homes and enlargement of areas, it is now impossible to take on any new collection.)

8. The enforcement of the regulation requiring all trucks carrying any kind of refuse to be covered while carrying such refuse through the street. We adopted this regulation this past year, but it has not been adhered to. (This regulation cannot be properly administered by part-time employment.)
9. That the Board add nursing service, whether it be part-time or full-time, to cover the parochial school, tuberculosis, venereal diseases, and all clinics sponsored by the Board.

With the work that has been added to this department in the past years, and with the above recommendations adopted for the benefit of the public and the Town of Ipswich, this work can be carried on and enforced only by a full-time position.

I take this opportunity of thanking the Board whom I have had the pleasure to serve in the past years, and all departments and persons who have helped in any way to make my work a pleasure rather than a burden.

Thanking you all again, I remain,

Respectfully yours,

PAUL M. JODOIN.

Report of Milk Inspector

Gentlemen:

I submit the following report for the year ending December 31, 1948.

Number of licenses issued to milk dealers	17
Number of licenses issued to stores and restaurants	54
Number of producers permits granted	42
Number of pasteurize licenses granted	4
Number of licenses issued to manufacture ice cream	3
Number of oleomargerine licenses granted	18
Number of dairy barns scored	27
Number of dairy barns not approved	5
Milk room inspections made	17
Pasteurizer checked during the year	23
Milk samples tested for butter fat	47
Milk samples tested for solids	46
Sediment test taken during the year	36
Milk tested for bacteria (Plate count)	50
Milk tested by microscopic Breed Test	9
Milk tested by phosphotase test (Pasteurized milk)	38
Cream tested for butter fat	20
Cream tested for bacteria (Plate count)	23
Cream tested Microscopic Breed Test	3
Ice Cream tested for butterfat	3
Ice Cream tested for bacteria (Plate count)	3

Milk refused during the year 40 quarts, not properly cooled.

Respectfully submitted,

PAUL M. JODOIN,

Milk Inspector.

Report of Inspector of Slaughtering

To the Board of Health

Dear Sirs:

I hereby submit the annual report of slaughtering for the year of 1948, at Ipswich.

Month	Horses	Cows	Veal	Sheep
January	94	8		
February	80			4
March	128			
April	79	1		10
May	173	3	12	
June	199	4	10	1
July	113	2	10	2
August	213	3	6	1
September	251	4	14	1
October	251	5	12	8
November	257	4	9	
December	251	6	15	1
..				
Total	2089	40	88	28

Respectfully submitted,

HILMER H. LINDGREN,

Slaughter Inspector.

Report of Inspector of Animals

Board of Health, Ipswich, Mass.

Gentlemen:

I submit herewith my report for the year ending December 31, 1948.

Cows	532
Heifers	160
Sheep	104
Horses	85
Goats	14
Pigs	12
Bulls	29
Steers	59
Number of cattle from out of State	220
Dog Bites	9

Respectfully submitted,

G. LORING WOODBURY,

Inspector of Animals.

Report of Superintendent of Streets

The Honorable Board of Selectmen

Gentlemen:

I herewith submit the annual report of the Highway Department for the year 1948.

As the general maintenance varies a little each year the most serious conditions are attended to first and the rest later as time and finances allow.

Each year more cars and trucks use our Highways and the wear and tear is greater in addition to the changing weather conditions. Last winter the continuous use of chains during the icy and slippery weather raised havoc with our streets, even the permanent constructed streets.

The general public demands better conditions on our streets, more streets are accepted and the prices of everything are higher so that considerable planning has to be done to keep within the budget.

In addition to sweeping the business section of the Town two and three times a week a great deal of time was used to sweep and clean other sections after so much sand had been used to sand the streets and sidewalks last winter. Most of the 581 catch basins were cleaned three and four times and tons of excess sand from the streets were cleaned out.

Over five hundred ninety (590) tons of patching material was used to fill the holes in most of our streets, now amounting to one hundred forty-five (145) streets.

The drainage system consisting of seventy-nine thousand eight hundred six (79,866) feet of pipe, one hundred ninety-nine (199) culverts, ten (10) drop inlets, twenty-four (24) manholes, and five hundred eighty-one (581) catch basins, were checked and repaired as needed.

There are twelve bridges in Ipswich, one is maintained by the Railroad, four by the State and seven by the Town. They are Argilla Road, County Street, Green Street, Labor In Vain Road, Mill Road, South Main Street and Willowdale Road. Minor repairs were made on five of the bridges maintained by the Town.

Major repairs are needed on the Willowdale Bridge. Girders, floor and guard rail are serious.

Considerable repairs are needed on Argilla Road bridge guard rail.

County Street bridge should be widened for pedestrians and guard renewed as this is a dangerous place when it is slippery. Traffic is increasing on this street each winter and summer.

The guard rail needs to be replaced on the south side of Green Street bridge.

Retaining wall on the Northeast side of Green Street bridge is bulging out and the street settling. This wall will have to be rebuilt in the near future.

Choate's Bridge on South Main Street will also have to have considerable repairs on the under side. It should also be widened to relieve the bottle neck that exists at that point.

Considerable repairs were done on our guard rails throughout the town.

Street lines and parking lines were laid out and painted this year.

Traffic signs and posts were painted and repaired when needed. This begins to take up considerable time as we have over eight hundred (800) street and traffic signs to take care of.

Several of the one hundred forty-five streets maintained by the Town were gravelled as time allowed. On Argilla Road near the Crane estate a section of clay was excavated and replaced with gravel improving the bad condition that existed there the year round.

Some of the gravel sidewalks were gravelled in sections.

Minor repairs were made on some of the cement sidewalks. Considerable repairs will be needed on the cement sidewalks in 1949.

Thirty-two thousand four hundred seventy-four (32,474) gallons of bituminous material was used on sections of twenty-four streets covering approximately nine-seven thousand four hundred twenty-two (97,422) square yards.

The fleecy white mantel of snow may be a delight to children, photographers and sportsmen but the removal of it sure was a pain in the neck to this department last year. The amount of snow that fell broke all records and nature did very little in regard to thawing it any as the temperature went above the freezing point only three days for several months.

Snow fences were erected, then the stock piles of sand hauled in and treated after which the endless plowing of snow started. It was a continuing drag, day and night to plow snow, sand streets, haul away snow and overhaul and repair equipment.

With all of the snow we had no street that was unpassable for more then two or three hours in case there was a fire or sickness in any section.

Sand piles were restocked several times as hundreds of tons of sand was used on the icy streets and sidewalks to eliminate the slippery conditions. More salt than usual was used with sand to help thaw the ice and hold the sand in place so that it would not blow away after it froze.

We were fortunate that we had the length and width on the river at Water Street to dump the snow. Some places the river was filled twenty feet deep half way across the river and several hundred feet along the shore. Thousands of yards of snow was hauled away from the business section and churches to relieve the congested conditions.

The two heavy Walters Snow Fighters trucks with their big snow plows, and the snow loader purchased by the Town in the past certainly proved their value this year in keeping the roads open at all times and removing the snow in the congested areas.

Repairs from continuous use of the equipment on removing snow day and night are still appearing on the expense side.

The same old headache still stays with us of cars parking on sidewalks and streets all night as the plows try to plow sidewalks and streets, this leaves a bad mess to freeze after the plowing is done.

In addition to the general maintenance of the Highway Department and removal of snow the department worked on several construction projects.

The Topsfield Road 1947 Chap. 90 project was completed last spring from the Hayward estate to the old Dyar House improving the conditions there.

The Chap. 90 allotment for 1948 construction on Topsfield Road was started this fall. Essential drainage was completed so that work can be started any time in the spring on the section between the Dyar House and Mill Road. This will improve the bad condition that has existed there for a number of years.

On Safford Street a large metal culvert was installed to relieve the bad bottle neck when the spring floods came. The streets were gravelled and widened in that section. Head walls for the culvert will be finished in the spring.

North Ridge Road project, the road was widened, regraded, drainage installed where needed, gravelled and treated with bituminous materials. The construction on this road will make it passable at all times, and improve the conditions there. More taxable property will be encouraged to build in this beautiful location now.

I would recommend Chap. 90 Construction to complete Topsfield Road and Chap. 90 Construction on Central Street and High Street. On Central and High Street a bad condition exists where the old railroad ties are decaying and settling making the road very rough.

When these streets are completed there should be possibilities of getting Chap. 90 construction on Argilla Road, East Street and Jeffrys Neck Road, as a large percentage of the traffic is out of town traffic going to the sea shores.

Tabulation of Time Equipment Worked 1948

	Miles	Hours	Gals. Gas	Qts. Oil
Truck—Walters No. 1	7219	1340	3574	408
Truck—Walters No. 2	7325	1329	3536	184
Truck—Old Ford No. 3	3287	958	703	22
Truck—New Ford No. 3	6827	1271	883	35
Truck—Chevrolet No. 4	11688	2249	1375	82
Tractor		325	545	29
Roller—Gasoline		306	533	16
Grader—Rome	1636	852	1584	35
Mixer—Cement		32	24	4
Loader—Gravel		48	24	4
Loader—Snow		283	358	7

Highway Department Inventory December 31, 1948

No.	Article	Amount
1	Cart, Two Horse	\$ 5.00
1	Derrick, Hand	72.00
1	Forge & Anvil	20.00
	Snow Fence, 6000 Ft.	450.00
1	Grader, Rome	1300.00
1	Kettle, Tar	10.00
1	Loader, Gravel	150.00
1	Loader, Snow	5300.00
1	Mixer, Cement	70.00
1	Marker, Street	50.00
1	Plow, Road	15.00
3	Plows, Blade-Snow	800.00
1	Plow, V-Shaped-Truck	800.00
1	Plow, V-Shaped-Tractor	550.00
2	Plows, One Way-Truck	900.00
1	Plow, Sidewalk-Tractor	30.00
5	Plows, Sidewalk—Two Horse	250.00
1	Roller, Stone—Two Horse	10.00
1	Roller, Gasoline	5300.00

6	Spreaders, Sand	850.00
1	Sweeper, Two Horse	30.00
5	Screens, Gravel	10.00
1	Tractor, Cletrac	1200.00
2	Trucks, Small Dump	3000.00
2	Trucks, Large Dump, Walters	20000.00
1	Truck, Pickup	1000.00
	Others Tools Etc.	5251.06
Total		<hr/> \$47423.06

Respectfully submitted,

FRANCIS E. WOOD,

Superintendent of Streets.

Report of Board of Public Welfare

To the Citizens of Ipswich:

Herewith is the annual report of your Board of Public Welfare for the year ending December 31, 1948.

General Relief

Generally speaking there has been an increase in unemployment this past year, throwing persons out of work onto this department. The heaviest load, however, has been the cases in other cities and towns of people having a settlement in Ipswich. In this category called General Relief, we aid those who are temporarily out of work and unable to collect Unemployment Insurance, the injured or sick who cannot collect because they leave employment voluntarily, the individual who is unemployable and always has been. There are non-citizens reaching the age of 65, who cannot collect Old Age Assistance because citizenship is a requirement. These people must be aided if they can't help themselves.

The only way we can measure our relief rolls for the coming year is by industry. So long as industry goes on without dropping employees, our situation will not be too bad. There is, however, every indication that there will be a drop this year. Already the plants around us are laying off workers. Most of them will collect Unemployment Insurance and if no work is available when that runs out, they may become relief recipients.

Everything depends upon the country's industrial condition—we rise and fall with it. Unemployment Insurance

runs out after a period of time and when that happens, these people have no more money coming in and aid of some kind is necessary.

Old Age Assistance

There was an increase granted in Old Age Assistance cases this last year due to the rise in the buyer's market. This increase was ordered by the State.

Our rolls have increased to 148 cases. This is controlled only by the number of people who are citizens in need reaching the age of 65. Citizenship is a factor in this category. Only citizens receive consideration for Old Age Assistance. There have been many rumors as to dropping the age limit to 60 and bringing in the non citizens, but at this date nothing definite has been done.

The State supplies a Standard Budget for these people to live by and our cases are checked by the State from time to time to see that these figures are complied with. It is impossible for us, from year to year, to tell what is going to happen to this budget, whether it will go up or down.

Recipients aided Jan. 1, 1948		140
Applications received during year	31	
Approved		27
		<hr/>
		167
Not approved	4	
Closed during the year for various reasons		19
		<hr/>
Total cases as of Dec. 31, 1948		148

Aid to Dependent Children

This category has held fairly steady during the year. It has to do with the families wherein the bread earner, through sickness, death or desertion, is missing from the family. These children must be cared for until the earning capacity of the family is re-established.

Again, in determining the budgets of these families, the State furnishes the budget we use. These cases too are supervised by the State. Citizenship is not a factor in these cases.

There was a budgetary increase in this category this year as in Old Age Assistance but what next year will bring us we can't tell.

Total cases as of Dec. 31, 1948		7
Recipients being aided Jan. 1, 1948	14	
New cases	5	3
	—	—
	19	10
Cases closed during year	6	3
	—	—
Total cases as of Dec. 31, 1948		7
Persons aided as of Dec. 31, 1948	13	

We wish to thank all those whose cooperation enabled us to keep our expenditures at a minimum. We wish especially to thank the Town Clerk, John Dolan, for his invaluable aid in securing vital statistics so necessary in determining eligibility for various categories of relief.

Respectfully submitted,

GEORGE R. HOVEY, Chairman

WILLIAM T. DUNBAR

J. ALCIDE LOMBARD

WALTER E. CALLAHAN, Agent.

Report of Veterans Service

To the Citizens of the Town of Ipswich:

At present there are 56 cases on file; 15 are active cases and the rest are finished cases with a few that may become active in the future.

All Veterans Administration work, which was formally handled by a Contact Agent, is now handled by the local Veterans Agent. This means that instead of the Veteran having to take time off from his work and going into Boston on his case, he turns his case over to the Local Veterans Agent, who then handles the case and sees it through.

In conjunction with Veterans Benefits there are 21 forms covering this work and each case has to be investigated upon application and every three months thereafter. On each case such information as marriage certificates, birth certificates, assessors reports, court record, bank statements from the banks in the community in which the veteran lives, wage reports and letter from last employment, fuel and medical bills under consideration, and any other information relative to the case must be on file before case can be sent in for approval. This information is always checked by state investigators. In some cases emergency aid is given until benefits are approved.

In the course of a week the Veterans Agent is called upon to assist the Veteran or his dependents in answering questions. This information is given when known and when necessary, they are referred to those who can assist them further when it does not involve benefits or any other unit under Veterans Services. Many times information is sought

after hours over the telephone and the information is given promptly as possible.

Veterans Services expenditures have gone up yearly until this years expenditures are 600% over 1945, 300% over 1946 and 50% over 1947 which shows that during periods of national unemployment the increase to benefits are equally as great. At the low point of benefit costs the employment conditions were good and age mattered little. After the war employment conditions slackened and the cost to benefits increased. Part of the increase is due to the health conditions of the older veterans and lack of employment in most cases. It is quite safe to assume that the cost of Veterans Benefits will continue to rise somewhat until such time as remedies are made to create employment. In most cases the veteran would rather have a job by which to earn the benefits that are handed to them.

Respectfully submitted,

CHARLES T. PASSALES,

Veterans Agent.

Report of the Trustees of the Memorial Building

To the Citizens of Ipswich:

The year of 1948 has brought increased activity in the administration of the Memorial Building.

The building has been used more than at any other period of its history. The organizations to which rooms are assigned have been active not only in their own work but in many instances have acted as hosts to other groups.

The building has been used for meetings of other groups definitely interested in patriotic and civic affairs.

During the year in addition to the routine operation of the building the repairs planned have been completed as far as possible. The greater part of the lower floors have been covered with rubber tile and seem to be in excellent condition. The outside of the building has been repaired and the woodwork painted. A cement floor has replaced the wooden floor under the porch at the end of the building. A cement step at the rear of the building replaces a decayed and unsafe wooden step.

It was necessary to have some work done on the roof.

The heating system is reaching the point at which repairs are necessary and some emergency repairs have been made this year.

It is the opinion of the trustees that we should continue to improve the interior of the building and we hope to do necessary work in the auditorium during the coming year.

Those interested feel that two rooms on the ground floor not covered with tile should be covered to match the rooms done this year.

Every effort has been made to operate the building to the best advantage of the tenants and in accord with the intent at the time of its erection.

Respectfully submitted,

JOHN F. CONLEY

NATHANIEL M. QUINT

RALPH C. WHIPPLE

THOMAS H. REEDY

JAMES P. O'BRIEN

Trustees.

Report of the Cemetery Commissioners

To the Citizens of Ipswich:

Gentlemen:

The Cemetery Commissioners herewith submit the following report for the year ending December 31, 1948.

The work done in this department has been much the same as last year. We have however planted tulip bulbs in the cemeteries. As this is the first time we have had tulips, we are looking forward to a beautiful array of blooms this Spring.

The Boys in the Service Committee have agreed to spend the sum of \$2200.00 in the Cowles Memorial Cemetery. There is to be a flag pole erected, also a memorial. At the present time plans for same have not been completed. Flower beds will be laid out and shrubs planted around this section of the cemetery.

Again this year we have tried to get estimates and information concerning the water situation in the Highland and Cowles Memorial Cemeteries. Due to the erecting of the new motor in the municipal water and light departments, the manager has been very busy, and we have not been able to obtain the desired information.

During the year 1949 we would like to tar part of the avenues in the New Highland Cemetery. Two years ago we graveled the avenues and the heavy rains washed away the gravel. We find it better and cheaper to tar the avenues and have a permanent surface.

In our meeting in December the following regulation was adopted:

“No body shall be interred in a cemetery in Ipswich unless before interment, the grave shall have been suitably lined with a material to prevent a sinking or caving of the grave.”

This we have inserted in the warrant for your approval.

Since the hurricane of 1937, the quality of wood used in the boxes has been very poor. In one or two years after a burial the grave begins to sink. We are asking the citizens at the Town Meeting to appropriate the sum of \$500.00 that the department may furnish liners to replace the wooden boxes. The funds received from the sale of same goes into estimated receipts, and therefore does not come out of the **tax rate**.

Respectfully submitted,

HARMON COLE

ARNOLD R. RICHARDS

RICHARD S. SHEPPARD

Report of Superintendent of Cemeteries

To the Cemetery Commissioners

Gentlemen:

I herewith submit the following report for the year ending December 31, 1948.

During the year there were ninety-eight interments and one removal.

The following lots were sold: six four grave lots; one eight grave lot.

The total expenditures for all the cemeteries including the Henry Cowles Memorial being \$14,433.87.

Receipts for the year 1948 are as follows:

Interments	\$2090.00
Transfer of Cemetery lot fund	2000.00
Care of Perpetual Care lots	1557.94
Sale of lots and graves	330.00
New Perpetual Care funds	3275.00

Respectfully submitted,

BENJAMIN W. HOMANS,

Superintendent of Cemeteries.

**INVENTORY OF THE CEMETERY DEPARTMENT
FOR 1948**

11	Hand Mowers	\$110.00
2	18" Power Mowers	220.00
1	21" Power Mower	120.00
1	24" Power Mower	200.00
1	Onan Generator	150.00
2	100' Cables	40.00
2	Electric Trimmers	120.00
1	Sulky	50.00
2	Sets Grass	175.00
1	Gasoline Hammer	250.00
	Ground Canvasses	60.00
5	Grind Stones	40.00
2	Sod Lifters	18.00
4	Wheelbarrows	35.00
	Block and Tackle	15.00
1	Tripod and Chain Falls	35.00
18	Sheep Sheers	9.00
1	1948 Ford Truck	2000.00
1	Tent	25.00
2	Lowering Devices	350.00
1	Sweeper	35.00
	Other Tools and Supplies	250.00
		<hr/>
		\$4307.00

Town Property, 1948

December 31, 1948

	Land	Buildings
High School	\$10,000.00	\$265,000.00
Burley School	1,500.00	75,000.00
Shatswell School	1,000.00	65,000.00
Memorial Building	2,000.00	58,000.00
Town Hall	2,500.00	50,000.00
Winthrop School	1,000.00	50,000.00
Manning School	4,000.00	
Fire Station	3,500.00	40,000.00
Highway Department	750.00	5,000.00
Payne School	1,500.00	4,000.00
Infirmery	4,000.00	1,000.00
Wharf Property	3,350.00	
Cemeteries	5,000.00	
Public Grounds	32,500.00	500.00
Great Neck	8,300.00	
Veterans Housing Project	4,200.00	19,500.00
Light House Property	200.00	1,300.00
Store High Street	500.00	1,100.00
R. F. Kinsman Land (County Road)	2,300.00	
Woodland—Linebrook	125.00	
Woodland—Common Fields	75.00	
	\$88,300.00	\$635,400.00

Tax Title Possessions

	Land Assessed	Buildings Assessed
Lot 52 Bar Island	\$100.00	\$500.00
Lot 404 Bar Island	100.00	150.00
Grape Island (Fuller Trust)	600.00	950.00
	\$800.00	\$1,600.00

List of Jurors

Abbott, Charles, 44 Washington Street	Lea. Worker
Abbott, John, 16 Argilla Road	Engineer
Adams, Edgar F., Currier Park	Tree Surgeon
Altman, Horace F., 26 East Street	State Housing
Amerio, Veto, 54 East Street	Clam Dealer
Andreozzi, Benedict A., Topsfield Road	Foreman
Appleton, Clifford H., 5 Newmarch Street	Sylvania
Arnold, Russell M., 9 Summer Street	Accountant
Atherley, Samuel W., Woods Lane	Salesman
Bamford, Earle B., North Main Street	Foreman
Barrows, Raymond, 4 Hovey Street	Office Clerk
Beaulieu, Joseph A., 30 North Main Street	Carpenter
Bell, William F., 16-A Argilla Road	Insurance
Bennett, Arnold E., Lakeman's Lane	Gen. Electric
Bennett, Percy E., County Road	Real Estate
Blake, Howard, 45 North Main Street	Undertaker
Bokron, Louis, 36 Washington Street	Clam Dealer
Boylan, Vincent, 27 Mineral Street	Railway Express
Boucher, Victor N., 34 Washington Street	Clerk
Bowen, Henry S., 3 Summer Street	Printer
Budzianowski, Edward A., 32 Estes Street	Machinist
Bulger, Roy, 108 High Street	Manager
Burns, Peter, 23 Turkey Shore Road	Bookkeeper
Chadbourne, Frank, 8 Agawam Avenue	Teacher
Chaput, Roland H., Kimball Avenue	Meat Cutter
Cooper, Edson H., Poplar Street	Auditor
Cowles, Henry T., Spring Street	Sylvania
Currier, Benjamin E., 45 Central Street	Real Estate
Dudley, Edmund W., 12 First Street	Meat Cutter
Elliott, Earl L., Argilla Road	Merchant
Ellsworth, Waldo, 25 Turkey Shore Road	Photographer
Eustace, Stanley E., 25 High Street	Hosiery Knitter
Eustace, Wayne E., 23 Turkey Shore Road	Sylvania
Farley, Bernard V., Nabby's Point Road	Clammer

Fairbanks, Boyd C., 80 Central Street	Manager
Farquhar, Douglas, 9 Spring Street	Sylvania
Galanis, William J., 11 Putnam Road	Chef
Gallant, Theodule, 31 Turkey Shore Road	Lea. Worker
Garrett, Charles S., 22 Woods Lane	Manager
Goodhue, Paul R., 20 Woods Lane	Merchant
Goot, John C., 9 Brownville Avenue	Unemployed
Gordon, Samuel F., Essex Road	Florist
Greene, George W., 20 Topsfield Road	Carpenter
Hamm, Gordon W., 16 Argilla Road	Shoe Worker
Heard, Roger S., Linebrook Road	Farmer
Hebb, Horace, 71 High Street	Carpenter
Herndon, G. Dexter, County Road	Photographer
Herrick, Charles W., Old Wright Road	Salesman
Hind, Fred E., Damon Avenue	Photographer
Hovey, George R., High Street	Station Clerk
Hull, Everett P., 27 Summer Street	Chauffeur
Kaszuba, Joseph, 61 Topsfield Road	Merchant
Kaszuba, Peter, 3 Saltonstall Street	United Shoe
Kennedy, Daniel F., 84 Central Street	Truck Driver
Kroll, Ignatius, 2 Wayne Avenue	United Shoe
Levere, John, 84 High Street	Tool Maker
Mayes, George H., Eagle Hill	Retired
Mayes, John M., 11 Summer Street	Carpenter
Nason, Clyde A., 7 Maple Avenue	Purchasing Agent
Norquist, Frode, Argilla Road	Superintendent
Patterson, Millard J., 21 Turkey Shore Road	Plumber
Pechillis, Christos A., Ryan Avenue	Clerk
Pechillis, George A., Putnam Road	Clerk
Poirier, Ernest A., 21 Lafayette Road	Clerk
Quint, Nathaniel M., 78 County Road	Druggist
Ramsey, Raymond R., 4 Fairview Avenue	Sylvania
Raupach, Paul, Jeffrey's Neck Road	Purchasing Agent
Raymond, Neil S., Essex Road	Manufacturer
Rose, Charles L., Jeffrey's Neck Road	Insurance Agent
Saltzberg, Edward, 26 North Main Street	Antiques

Snow, Crocker, Topsfield Road	Aeronautics
Thompson, Lovell, Argilla Road	Publisher
Todd, F. Sigourney, Central Street	United Shoe
Trudell, Eli H., 36 Washington Street	Truck Driver
Turner, Leon B., 20 Linebrook Road	Civil Engineer
Tyler, Seward S., 25 County Road	Merchant
Wax, Walter S., 4 Peatfield Street	Gen. Electric
Wells, Richard A., 8 Summer Street	Taxi Driver
Wendell, Daniel S., Jeffrey's Neck Road	Artist
Woodbury, Carl G., 5 Labor-in-Vain Road	Clammer

TOWN OF IPSWICH

FIFTY-FIFTH

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS



FOR THE YEAR 1948

*Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.*

Officers of the Water and Light Department

TREASURER AND COLLECTOR

JOHN E. GRANT

Town Hall Building

DEPARTMENT OFFICERS

Manager of Light and Water Dept.

Charles A. Mallard

Plant Engineer

Earl D. Hardy

Line Supt., Light Dept.

Alfred Tobias

Construction Supt., Water Dept.

Dana G. Parsons

Office Hours — 9:00 A. M. to 5:00 P. M.
except Saturdays; Saturday, 9:00 A. M. to 12:00

All bills payable to Town Treasurer

COMMISSIONERS

ALEXANDER B. C. MULHOLLAND,

Chairman and Clerk

CHESTER A. BOLLES

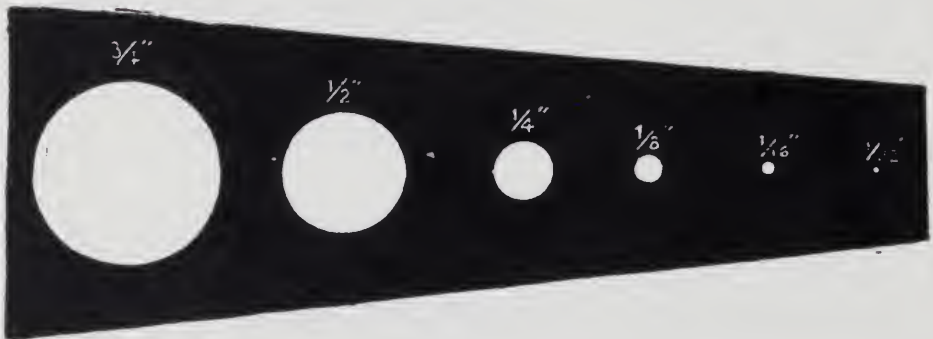
ANTHONY J. KLOSOWSKI

CAUTION TO WATER TAKERS

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in stream consumes	10,800	\$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	2.60
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

**FIFTY-FIFTH ANNUAL REPORT OF THE WATER
AND ELECTRIC LIGHT COMMISSIONERS
FOR THE YEAR 1948**

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1948 as follows:

Water Supply

All of the water that has been used by the inhabitants of the Town for the past year has been pumped either from the Dow Brook reservoir or the gravel packed well on Mile Lane in the proportion of 70 per cent from the open reservoir and 30 per cent from the well. The large well, known as the Brown well on High Street has not been used the past year for the reason of the excessive hardness of this supply but if a drought should occur, this source of supply is ready for use and the quantity of water in this well appears to be unlimited. The quality of this Brown well is excellent except for the hardness and it is the hope of the Department to sometime install a water softener and thus allow this water to be used in the system without complaint from the consumers.

There has been a rapid increase in the consumption of water in the Town each year which is best shown by the following table:

Year	Gallons water pumped for year	Average gallons per day
1942	114,532,500	313,705
1943	123,351,200	337,949
1944	132,424,900	362,807
1945	136,386,000	373,660

1946	138,276,000	378,810
1947	159,008,800	435,614
1948	163,203,000	447,132

A plentiful supply of good water is a necessity and for the past few years the Department has developed new sources of supply before a shortage could develop and so even with the growth in consumption the Town of Ipswich still has a good reserve of water.

Underground Pipe System

The original water mains and service pipes were installed in the Town in 1895, nearly fifty years ago. Each successive year these original underground pipes and connections are becoming more costly to maintain. This past year the Department repaired a break in a cast iron main pipe on Central Street, Liberty Street and another on Warren Street and had to repair four separate leaks in joints in the 12 inch main pump line on High Street. This is more than has ordinarily happened over a period of perhaps five years heretofore and is cause for some concern if it is to continue at this rate when it is considered that there are buried some 47 miles of these main pipes. It is our hope that it is an exception and will not continue at this rate.

In respect to the service pipes that supply the individual buildings we know that each year more and more of the old lead service connections will break and as this happens they are replaced with copper pipe and fittings. This past year we replaced or repaired twenty-four services.

New Extensions to the Main Pipe System

An extension of the water mains was completed this year to the Essex Town line a distance of 1178 feet, one on Burleigh Avenue of 128 feet one on Argilla Road of 1551

feet and one on Masconomet Road of 420 feet. All except the Masconomet Road job were financed by Water Department funds, most of which were borrowed for the purpose. These borrowed funds have been exhausted and the Department now has an outstanding debt of \$39,800.

By Law this debt has to be paid during a minimum period of years and on account of that fact the Department will pay \$5,600. in the year 1949 on these outstanding notes. This money is paid from Water Department revenues or money that is received from the sale of water and if any further extensions are made and the money to finance the extensions has to be borrowed by the Water Department, it would be safe to assume that the rates for water to the consumers would have to be increased. The Department well realizes that new construction of homes and buildings are essential and in order to have this new construction the public water supply should be extended to them, but the cost of these must be paid for in some way.

New Service Connections

During the past year 69 new water services were installed. This is a record for the Department in this respect and over the years the Town through Taxes and the Water Department through revenues from rates will benefit. The difficulty is in financing so many new services at the present high cost of materials and labor.

In addition to this there were 27 Summer services (Pipes that were laid on top of the ground) changed to buried services. This was done at the time the road was being rebuilt so that it would not have to be dug into after the new surface was finished. On this same road four new buried services were installed to provide water on a year round basis for people who moved there.

WATER DEPARTMENT STATEMENT

1948

John E. Grant, Treasurer and Collector

Receipts:

Meters	\$30,928.18
Little Neck	1,914.00
Miscellaneous	781.05
Water Liens Added	
to Taxes 1946	22.14
Water Liens Added	
to Taxes 1948	274.07
Water Liens 1948	47.99
	<hr/>
	33,967.43

Balance January 1,	
1948	2,106.47
	<hr/>
	\$36,073.90
	<hr/> <hr/>

Expenditures:

Orders	\$26,416.73
Notes	3,600.00
Interest	524.24
Refunds	24.60
	<hr/>

30,565.57

Transfer author-
ized by vote of
Town Meeting:

Water Exten- sions	2,106.47
-----------------------	----------

Balance December	
31, 1948	3,401.86
	<hr/>
	\$36,073.90
	<hr/> <hr/>

The Collector has the following bills for collection:

Meters	\$2,295.50
Little Neck	1,068.00
Miscellaneous	103.20
Water Liens Added to Taxes 1947	451.96
Water Liens Added to Taxes 1948	376.32
	<hr/>
	\$4,294.98
Commitment December 31, 1948	8,260.60
	<hr/>
	\$12,555.58
	<hr/> <hr/>

Water Softening Plant Account

Balance January 1, 1948	\$44,741.81
Balance December 31, 1948	<u>44,741.81</u>

Water Extensions Account

Balance January 1, 1948	\$ 5,555.17	
Transferred from Operating Cash Account, 1948	2,106.47	
Loan, 1948	10,000.00	
Expenditures		\$17,067.67
Balance December 31, 1948		<u>593.97</u>
	<u>\$17,661.64</u>	<u>\$17,661.64</u>

**Water Extensions Account
Masconomet Road**

Loan, 1948	\$7,000.00	
Refund	9.40	
Expenditures		\$1,282.29
Balance December 31, 1948		<u>5,727.11</u>
	<u>\$7,009.40</u>	<u>\$7,009.40</u>

BALANCE SHEET AS OF DECEMBER 31, 1948

EXHIBIT A

Assets:

Plant Investment

Engineering	\$ 7,314.71
Land	8,219.12
Pumping Station	15,075.24
Pumps and machinery	6,607.02
Storage Basin	27,693.59
Distribution Reservoir	17,827.56
Bull Brook Reservoir	50,476.43
New Well system	23,815.12
Pipe Lines	242,497.27
Service Pipes	74,666.41
Store house	178.70
Department building	2,367.97
Miscellaneous	2,834.20
Transportation equipment and	
Air compressor	2,466.56
Water Softener	1,393.55

483,433.45

Less reserve for depreciation

221,031.49

Total Plant investment

\$262,240.96

Current Assets:

Cash operating	\$ 3,401.86	
Cash construction	593.97	
Accounts receivable	12,547.60	
Inventory (estimate)	5,000.00	
Water softening account	44,741.81	
	<hr/>	
Total current assets		66,285.24
		<hr/>
		\$328,687.20

Liabilities and Surplus:

Appropriation from Tax Levy for note payments and construction	\$24,083.03	
Appropriation from Light Dept. for construction	39,338.91	
Notes payable	39,800.00	
	<hr/>	
Total liabilities		103,221.94

Surplus:

Ipswich Water Dept. Property account	\$203,101.31	
Operating surplus from Exhibit C	22,363.95	
	<hr/>	
Total surplus		225,465.26
		<hr/>
Total Liabilities and Surplus		\$328,687.20

EXHIBIT B**Statement of Income and Expenses for Year Ending
December 31, 1948****Income:**

Meter rates	\$32,437.59	
Fixture rates	2,046.00	
Miscellaneous	743.11	
	<hr/>	
	35,226.70	
Less Abatements	291.68	
	<hr/>	
Total Income		\$34,935.02

Expenses:

Repairs services	10,818.88	
Repairs pipe lines	1,390.90	
Administration and Transportation	9,281.85	
Maintenance station and grounds	134.94	
Electricity for pumps	3,368.96	
Interest paid	524.24	
Ralph Pickard, pension	421.20	
	<hr/>	
Total expenses		25,940.97
		<hr/>
Net profit for year to Exhibit C		\$ 8,994.05

EXHIBIT C

Statement of Operating Surplus for Year Ending
December 31, 1948

Balance December 31, 1947	\$16,969.90
Add: Net Profit for the year ending December 31, 1948 from Exhibit B	8,994.05
	<hr/>
	25,963.95
Deduct: Notes paid	3,600.00
	<hr/>
Balance December 31, 1948 to Exhibit A	\$22,363.95

WATER DEPARTMENT LOANS OUTSTANDING

Sold To	Amount	Rate	Date of Issue	Matures
First & Ocean Nat. Bank of Newburyport	\$5,000.00	2½%	April 15, 1938	1949-53
Merchants Nat. Bank of Boston	4,000.00	1½%	Dec. 1, 1942	1949-52
Merchants Nat. Bank of Boston	20,800.00	1¼%	April 15, 1946	1949-61
Merchants Nat. Bank of Boston	10,000.00	1¼%	June 1, 1948	1949-53
Total outstanding	\$39,800.00			

SUPERINTENDENT'S REPORT

Following is the report for the year ending December 31, 1948.

MAIN PIPES

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	72,486
6 "	128,413
4 "	4,741
3 "	3,000
2 "	12,905
1 "	2,866
	<hr/>
	245,709 feet

A total of 46.53 miles

STREET GATES

Total now set	285
---------------	-----

HYDRANTS

On Town Property	255
On Private Property	17
	<hr/>
Total in use	272

SERVICE PIPES

There were added 69 services during the year making a total of 2067.

Services in regular use	1731
Summer services	336
	<hr/>
Total	2067

Service pipes on Town property 39,474 feet

These services are either cast iron, lead, galvanized iron or copper and in sizes from 3/4 inch to 6 inch.

Pumping record for the Year 1948

Number of hours the pumps operated	6,704
Total number of gallons pumped	163,203,000 gallons
Average amount of water used daily	447,132 gallons
Largest number of gallons pumped in any month was in August	18,401,000 gallons

Extension of Water Mains during Year 1948

Essex road—1008 feet 6 inch cast iron
170 feet 1 inch copper

Argilla road—1438 feet 8 inch Transite pipe
83 feet 8 inch cast iron pipe
30 feet 6 inch cast iron pipe

Burleigh avenue—128 feet 6 inch cast iron pipe
Masconomet road—128 feet 6 inch cast iron pipe.

This extension is not completed as there is still approx. 1600 feet to be installed to complete the job.

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. output for the year 1948 and a comparison with previous years

Kilowatts Sold:	1943	1944	1945	1946	1947	1948
Number of domestic consumers	2,031	2,083	2,096	2,132	2,219	2,290
Number of commercial "	264	260	278	284	317	325
	2,295	2,343	2,374	2,416	2,536	2,615
Town of Rowley	481,900	526,600	597,500	722,500	820,900	911,900
Town buildings	78,337	74,453	84,651	97,979	88,493	105,083
Water Dept. pumping	133,306	133,335	136,386	156,898	170,947	265,355
Street lighting	231,390	281,720	281,880	291,370	286,570	289,730
Station light and power	253,394	256,185	216,050	252,244	262,220	264,622
Commercial light & power	3,487,578	4,082,768	2,888,893	2,590,703	2,811,100	2,442,178
Domestic lighting	1,510,190	1,603,318	1,725,584	2,071,928	2,347,894	2,675,311
	6,176,095	6,958,379	5,930,944	6,183,622	6,798,124	2,954,179
Kilowatts unaccounted for	894,305	1,020,726	852,720	871,278	1,154,676	1,514,598
Kilowatts hours generated	7,070,400	7,979,102	6,783,664	7,054,900	7,952,800	8,468,777

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 31, 1948

EXHIBIT A

Assets		Liabilities and Surplus	
Fixed Assets:		Special Deposits	\$ 5,820.00
Plant Investment		Loan repayment	237,000.00
General Equipment .		Construction appropriation repaid	1,511.06
Current Assets:		Profit and loss balance	247,860.74
Cash	\$ 6,964.93		
Special deposits	5,964.07		
Accounts receivable	23,935.08		
Material & supplies	13,905.06		
Depreciation	57,763.36		
	<hr/>		
	108,532.50		
	<hr/>		
	\$492,191.80		<hr/>
			\$492,191.80

Plant Investment Account as of December 31, 1948	
Land	\$ 841.20
Structures	46,528.24
Internal Combustion Engines	177,919.28
Electric Auxiliaries	14,547.16
Transformer station and regulators	14,925.50
Poles, fixtures and overhead conductors	57,954.56
Underground conductors	6,215.05
Consumers meters and installation	24,651.28
Line transformers and installation	31,747.90
Street lighting equipment	5,776.83
	<hr/>
	\$381,107.00

STATEMENT OF INCOME AND EXPENSES

Year Ending December 31, 1948

EXHIBIT B

Operating Income	
Metered sales to Private Consumers	\$145,819.20
Municipal Revenues	30,291.90
	<hr/>
	176,111.10
Operating Expenses	154,911.91
	<hr/>
Net Income for year	\$ 21,199.19
Interest income	144.07
	<hr/>
Gross income transferred to Profit and Loss	\$ 21,343.26

ELECTRIC LIGHT DEPARTMENT

EXHIBIT C

PROFIT AND LOSS STATEMENT

	Dr.	Cr.	
Paid to Town Treasurer for Reduction of Tax Levy	\$ 6,737.11	Credit balance Jan. 1, 1948 Credit for the year 1948	\$233,254.59
Balance from Exhibit A as Profit in the Liability and Surplus Account	247,860.74	as Profit (Exhibit B)	21,343.26
	<u>247,860.74</u>		<u>21,343.26</u>
	\$254,597.85		\$254,597.85

ELECTRIC LIGHT STATEMENT**1948****John E. Grant****Treasurer and Collector****Receipts:**

Domestic Light	\$ 80,994.19
Domestic Light—	
Little Neck	4,700.43
Commercial Light	58,197.45
Town Buildings	2,717.08
Water Pumping	3,283.46
Miscellaneous	2,519.93
Town of Rowley	19,323.86
	<hr/>
	171,736.40
Street Lighting	6,100.00
	<hr/>
	177,836.40
Balance January	
1, 1948	6,737.11
	<hr/>
	<u>\$184,573.51</u>

Expenditures:

Orders	\$156,506.03
Refunds	1,794.37
	<hr/>
	158,300.40
Transfer to De-	
preciation Fund	16,007.92
Transfer author-	
ized by vote of	
Town Meeting:	
Maturing Debt	6,737.11
	<hr/>
	181,045.43
Balance December	
31, 1948	3,528.08
	<hr/>
	<u>\$184,573.51</u>

The Collector has the following bills for collection:

Domestic Light	\$2,976.72
Town Buildings	137.60
Commercial Light	509.12
Miscellaneous	319.24
Little Neck	1,657.64
	<hr/>
	\$5,600.32
Commitment December 31, 1948	19,903.94
	<hr/>
	<u>\$25,504.26</u>

SPECIAL ACCOUNT

Electric Light Meter Deposit Fund

Balance January 1, 1948	\$5,783.00
Meters	410.00
Income	144.07
	<hr/>
	6,337.07
Refunds	373.00
	<hr/>
Amount on deposit in Ipswich Savings Bank December 31, 1948	<u>\$5,964.07</u>

DEPRECIATION FUND

Balance January 1, 1948	\$120,564.49	
Transferred from Operating Cash Account 1948	16,007.92	
Expenditures		\$73,809.05
Transferred to Construction Account 1948		5,000.00
Amount of Fund December 31, 1948		57,763.36
	<hr/>	<hr/>
	\$136,572.41	\$136,572.41
	<hr/>	<hr/>

CONSTRUCTION ACCOUNT

Transferred from Depreciation Fund 1948	\$5,000.00	
Expenditures		\$1,563.15
Balance December 31, 1948		3,436.85
	<hr/>	<hr/>
	\$5,000.00	\$5,000.00
	<hr/>	<hr/>

Year	Total K.W.H. output	K.W.H. used for Street lights	Town paid for Street lights
1924	584568	97445	\$10,834.00
1925	662012	103855	11,014.00
1926	716949	115760	11,172.00
1927	833290	115265	10,990.00
1928	949064	156623	11,096.00
1929	1093897	231550	9,700.00
1930	1417658	239820	12,100.00
1931	1634098	219140	10,000.00
1932	1593265	222650	10,340.00
1933	1718691	227300	10,000.00
1934	1898632	225810	10,000.00
1935	2091934	226350	8,700.00
1936	274467	232400	8,000.00
1937	3034658	225520	7,300.00
1938	3038192	238760	6,000.00
1939	3247741	244390	6,200.00
1940	3436689	245000	5,600.00
1941	3920157	283169	6,400.00
1942	4908329	211970	5,800.00
1943	6176095	231390	5,200.00
1944	7979105	281720	5,400.00
1945	6783664	281880	5,400.00
1946	7054900	291370	5,400.00
1947	7714630	286570	5,700.00
1948	8468777	289730	6,100.00

Returned to Town to Reduce Taxes	Outstand- ing Debt	Total cost of Plant	Value of Plant after Depreciation
\$	\$45,000.00	\$125,276.38	\$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277,451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00	23,000.00	428,583.67	329,355.94
11,000.00	16,000.00	485,351.82	376,990.39
8,161.68	9,000.00	505,053.48	380,034.06
13,838.32	2,000.00	505,053.48	357,350.54
29,000.00	None	513,473.81	338,752.89
11,000.00	None	516,148.59	326,023.46
39,338.91	None	527,897.69	321,527.59
11,000.00	None	533,597.35	307,264.08
6,737.11	None	623,320.57	381,107.00
<hr/>			
\$165,075.72	Total		

ELECTRIC LIGHT DEPARTMENT

Generating Plant

The total capacity of the four Diesel generating engines at the Plant as of December 31, 1948 was 3175 horse power and 2195 kilowatts.

The demand on the Plant for electricity during several times in the month of December 1949 was over 2200 kilowatts or more than the capacity of the Plant. In March 1948 this condition was foreseen by the Department and a contract was made with the Fairbanks-Morse Co. for the purchase of a new generating engine of 1600 horse power with a 1136 kilowatt generator.

This unit was delivered in June and installation began at once. We were faced with two problems first, to contract for the installation by outside contractors and gain time at a very considerable expense of many thousands of dollars or to sacrifice the gain in time and make the installation with the help already employed at the Plant. The Department decided to make the installation with our own labor, thereby saving the installation costs. The only additional labor employed were two part time laborers who were employed for this job alone and are now finished with the Department. This new unit will be ready for a running test about January 26 and should be ready to be put on the lines February 1.

The cost of this unit installed with the necessary building changes is estimated at \$110,000.00. The money to pay for this was or is available in the Depreciation Fund of the Department which is by General Law set up for such purposes.

There was a critical need for this new unit in as much as service has been requested for the connection of a 75 horse power motor and a 250 kilowatt unit in one of the manufacturing plants in the Town. Without the new unit this demand could not have been supplied. The plant in the year 1948 generated 8,531,400 kilowatts of electricity, the most in any year including the war years of 1944 and 1945.

Outside Plant

Some portions of the outside line circuits are in very poor condition and heavily overloaded on account of added dwellings and the rapid installation of electrical equipment both domestic and commercial. In fact, the No. 2 circuit that feeds the summer sections and all of the Town south and east of High Street and Market Square must as soon as possible be enlarged either by the installation of heavier wires or by increasing the voltage from the present 2200 volts to 4160 volts. Either method will be expensive but modern demands for electricity are such, when it is considered that electric lighting, heating, manufacturing, refrigeration, air conditioning, cooking, radios, television, clocks etc. all require a constant 24 hour supply of electricity every day in the year. The loss of electricity even for a few minutes for whatever the cause (broken wires—falling trees or branches—station failure) disrupts the usual living habits of most everybody in the Town. If no electricity was available for hours thus causing factories to close and homes equipped with electrical appliances to have no heat, no light, no refrigeration, no cooking, the results would be very dangerous and anything like this must be prevented by keeping the Plant in top shape at all times.

General

The cost of operation increased so much that it was necessary to raise the rates for electricity in September 1948.

To a great extent this was caused by the added cost of fuel oil. There is some indication that the price of fuel oil will decrease somewhat this year.

The Department now has a total of 2615 consumers, which is an increase of 79 over last year.

ALEXANDER B. C. MULHOLLAND

CHESTER A. BOLLES

ANTHONY J. KLOWOSKI

Water and Light Commissioners

Charles A. Mallard, Manager

RATES IN EFFECT JANUARY 1, 1949

Domestic Service

5.5 c per KWH for the first	25 KWH per month
4.5 c per KWH for the next	25 KWH per month
3.5 c per KWH for the next	100 KWH per month
2.5 c per KWH for all over	150 KWH per month

Minimum charge 50c per month.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

Commercial Service

5.5 c per KWH for the first	30 KWH per month
4.5 c per KWH for the next	70 KWH per month
3.5 c per KWH for the next	500 KWH per month
2.5 c per KWH for all over	600 KWH per month

Minimum charge \$1.00 per month for the first H. P. or fraction thereof of connected load and 50c per month for each additional H. P.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month.

No discount allowed when arrears are due.

TOWN OF IPSWICH

Annual Report of the

SCHOOL COMMITTEE



FOR THE YEAR

1948

Stanley A. Hull & Son

SCHOOL COMMITTEE

	Term Expires
ROBERT B. FRANKLIN	1951
IVAN A. NICHOLS	1951
JAMES R. MARSH	1950
*CHARLES L. MIHOS	1949
GEORGE H. BOUCHARD	1949
ALBERT J. BARBATI	1949

JAMES R. MARSH, *Chairman*

HARRY S. MERSON.....	Superintendent and Purchasing Agent
ELIZABETH WITHAM	Secretary
OFFICE	Ipswich High School
OFFICE HOURS	School Days from 3:30 to 5:00 and by appointment
FRANK L. COLLINS, M.D.	School Physician
ROSE NAVES, R.N.	School Nurse
FREDERICK C. WILDER, D.M.D.	School Dentist

*Appointed November, 1948, to fill the vacancy created by the resignation of Henry Frisby, whose term would have expired in 1950.

To the Citizens of the Town of Ipswich:

The following statement of the Superintendent of Schools, together with the appended data, constitutes the report of the School Committee of Ipswich for the fiscal year ending December 31, 1948:

SUPERINTENDENT'S REPORT

To the School Committee of Ipswich,

Gentlemen:

It is impossible to describe within the limits of one report the manifold activities that come within the scope of the schools. It is hoped that these have come to the attention of the people through their children, through official reports, through exhibitions and planned parent-teacher discussions, and through the newspapers.

To a greater or lesser degree everyone will evaluate what the schools accomplish through these activities in terms of his own desires and of his concept of the function of the schools. As a school committee it has been your business to relate them to four basic problems, solutions to which influence the development and enactment of educational policy: One, the consideration of a timely philosophy of education which encompasses not only the historic purposes of education in America but also the methods of determining and attaining those objectives in a democracy; Two, the acquiring, holding and up-grading of a staff, trained in sound methodology and competent to develop an adequate program; Three, providing a school plant which will facilitate, not frustrate, desirable education; and Four, developing an adequate structure of finance to support the total program.

In this report I should like to touch on each of these problems.

I. PURPOSE AND SCOPE OF THE SCHOOLS

In the early days when this community was but an outpost of civilization at the edge of a wilderness, the formal school was established as the very substructure of a communal life that was itself a new adventure in education. As a result, continuously for nearly one hundred and fifty years before the United States of America was born, the Ipswich Grammar School had been preparing young men of this town for the University.

Its modern counterpart, The Ipswich High School, stems from it in devious but unbroken line of descent. Supported, as was the ancient school, in part by public funds and in small part by endowment which goes back to the year 1670, the Ipswich High School may in truth be said to be among the two or three oldest secondary schools in the nation.

To trace the steps by which the modern school evolved out of the ancient one would be in a measure to recapitulate the story of America. The larger theme of the story is how a pioneer people created and refined the principles of democracy and struggled to extend them in an increasingly complex culture; the lesser theme is how the school affected and reflected these changes and gradually came to serve, albeit imperfectly, the principles of democracy, of equality of opportunity, and of justice. Always, as now, the villain and frustrating circumstance of the story has been the lowness of the level; the corresponding search has been to rise. Inevitably, the hero of the search has been a people who pioneered together the frontiers of mind as well as geography, where few if any other people had ventured before.

Certainly it is not by accident that the schools have grown from the half-dozen-scholar, two-subject-curriculum school of a century and a half ago to the universally attended school of today. It is the result, rather, of the resolve of each succeeding generation that their children shall have the greatest possible opportunity to grow. In the framework of our society that resolve implies that there shall be provided in the schools an education leading to personal self realization, to efficiency as a consumer or producer, to successful membership in a family group or community, and to acceptance of the responsibilities of citizenship. The methods of the school are as implicit in these ends as in our accumulated understandings of the ways in which people learn.

While, to be sure, other institutions and activities in the community contribute greatly to these ends, none other but the schools is purposed by and for all the people together for the attainment of those ends.

II. CONSIDERATIONS OF STAFF

Of all the factors affecting the fulfillment of the purposes of the schools, none is more decisive than the quality of the teaching staff. If teaching were an operation in which anyone might acquire a modicum of proficiency with a few months' training in the use of gadgets and patented short cuts, it would not be such a significant consideration. But teaching, on any level, is no rule-of-the-thumb business: it is original, creative and inventive. More than most human activities, it demands the use of judgment, initiative, enthusiasm, and particularly the use of a freely working imagination. It necessitates a broad background of technological information, which can only be acquired through arduous and life-long continued study. It requires its practitioners to have not only fairly accurate insight

into what goes on within a learner, but also equally keen perception into the effect of things and objects in the external environment in bringing about changes in the learner. Finally, it requires a belief in the democratic concept of the uniqueness of the individual and a desire to aid each to develop his capacities, whatever they may be, toward socially desirable ends.

That a great majority of the teachers in our schools view teaching in this creative light is evidenced in their backgrounds and in their classroom performances. To encourage these people to develop their greatest potential and to attract into the schools other teachers who are capable of growth is among the most effective means of realizing the fulfillment of our purposes.

Staff—Salary Schedule

A gesture tending in this direction was made when the School Committee, in September, placed the salary schedule in operation. This schedule was printed in full and analyzed in the Report of 1947. It provided for a single scale of salaries for all teachers, regardless of sex or grade taught. Salary levels were made dependent only upon professional preparation and years of teaching experience. Progressive increments in salary were made conditional not only upon adjudged successful service but also upon continuing study for credit. Teachers in the system at the time of the acceptance of the schedule could advance in regular steps to the maximum in their preparation class. By engaging in approved current study, such teachers could advance to the maximum the more rapidly.

In 1948, twenty teachers received the normal increment of \$100; while thirteen others received the "accelerated increment" of \$200 as a result of recent or current study.

The continuing operation of the schedule accounts for \$7,000 of the increase in the budget for 1949. And yet, how woefully

we miss having arrived at an adequate solution to our problem is indicated by the fact that the average budgeted salary for all instructional and supervising staff for the fiscal year 1949 is \$2,550.

Staff—In Service-Training Program

It is felt that improvement of classroom instruction depends, in some measure, upon the extent to which teachers participate continually in organized study of the process of education. Stimulus for such study has been provided, as has been indicated, by the conditions of the salary schedule. However, the cost of taking a course in Boston, at the present time, more than cancels out any immediate salary advantage provided by the salary schedule.

To compensate for this difficulty and further to stimulate in-service study during the ensuing year, it is planned (1) to pay a teacher (not in excess of \$50 and for this fiscal year only) for an approved course taken at a university, and (2) to promote and assist in the financing of a local course or workshops in educational problems.

This program accounts for an increase of \$2,000 in the budget.

III. THE SCHOOL PLANT

A school building has but one function: to facilitate the purposes of an educational program. If that program envisages merely children sitting in immovable chairs and reading, writing, and ciphering within the confines of a classroom, the design of the building and its equipment is simply indicated. If, on the other hand, it is believed that people learn, in school as well as out of it, through participation in other activities than those performed sitting down; that real experiences with objects and persons and not alone with words and symbols are educative;

that creative experiences in music and art and dramatics and dancing should be carried on where the tools of the arts are and where they can be used according to their function; that physical coordination and habits of health are learned by doing things in a proper setting; and if further it is believed that a library, a school health and guidance clinic, a lunchroom and adequate outdoor play facilities, and kindergarten and special classes are important; and if it is still further believed that the total educational program should encompass community services for all age and interest groups — if we believe any or all of these things, then the school plant takes on a far different aspect.

The inadequacies of our present total school plant, particularly that part relating to the elementary schools, have been referred to in detail before, especially in the School Report for 1945. These schools have been occupied for from fifty-three to twenty-three years. On the average, they are thirty-four years old. Their fixtures, furniture, toilets, plumbing, and ventilating systems are of the vintage of 1920, more or less. All of the elementary school buildings were designed with a limited educational purpose in view. At least one of them rises on an inadequate site.

In spite of these conditions, adaptations to the purposes of modern education, rightfully demanded by the people, have been made — but only with difficulty and never with complete success.

Plant—Maintenance and Modernization

And yet a realistic appraisal of the situation would lead us to conclude that the better part of these buildings will continue to be used for a considerable time in future. Our first objective with reference to plant, therefore, continues to be to

plan for its proper maintenance; the second, is to project a feasible and reasonable program of annual outlay expenditure to acquire lighting, furniture, fixtures, rudimentary provisions for health, and school playground facilities within a limited period of time — certainly not exceeding ten years; the third objective is the planning of a program for supplementing our present buildings with additional facilities necessary to serve broader purposes and an expanding school population.

The School Committee has worked out and put in operation a plan to attain to the first two of these objectives, maintenance and modernization. The cost of this plan is reflected in the Budget for 1949 under the items: Maintenance and Repair and Outlay. The increased cost of these items this year is attributable in large part to the decision of the Committee to undertake immediately to correct certain sanitary conditions at the Winthrop School. The toilets, presently in the dank and dungeon-like basement of that school, will be removed, and new toilets and lavatories will be installed in a suitable place in the upper floor, where they can be supervised. That this is a project of some urgency will doubtless not be argued by any who know the situation.

Plant—Future Building

The third objective, the planning of new school building, was discussed in some detail in a previous report (1945). The considerations then prompting that discussion are no less pertinent today. Lending the matter greater urgency, however, are two increasing sources of national news — babies and building. As this is being written the Associated Press carries a release of the National Industrial Conference stating that the current high birth rate will produce a population in the United States from ten to twenty millions higher than previous forecasts.

This national baby boom, it now appears, is not passing Ipswich by. And while the Town Clerk reports an increase of forty percent in births during the past three years over the average for the previous twenty years, the Assessors' Report testifies to there being one hundred and forty-seven new buildings added to the local lists in 1948.

The effect of these two incipient booms — babies and building — will not be felt in the local schools for another two or three years. The crest of the wave will come a few years after that, as the larger classes pass upward through the schools. Unlike many towns where schools are already overwhelmed with the increasing numbers of children, Ipswich still has time remaining in which to assess its total community needs and to map out a plan for satisfying them effectively and economically.

I strongly urge that the attention of the School Committee be focused particularly on this problem during the ensuing year and that a plan be authorized to solicit the participation in the study of as large and representative a group of people in the community as possible.

IV. FINANCE

Implications of State Aid

Few informed people would maintain that Massachusetts is unable to support any reasonable program of education within the capacity of its people to desire. An inadequate program of education in any community in Massachusetts, therefore, probably results from one of three causes: either the schools are politics-ridden, or the people in that community place a low value on education, or the community simply does not have available adequate funds. In any community with low

real estate valuation in Massachusetts, the latter is sure to be a condition. For funds for local educational expenditures in this state, unlike most states, have been derived almost wholly from a levy on local real estate. Apportionment of state taxes has been on the basis of the community's wealth rather than in relation to the community's inability to meet its educational obligations. As a result, wealthier towns have received the greater assistance. This has tended to accentuate already existing inequalities of educational opportunity.

In 1948 the General Court of Massachusetts took its first step since 1919 to correct this condition. It passed the new state aid for education law, which provides for the distribution of fifteen million dollars annually to the towns and cities of the Commonwealth on the basis of their educational obligations and in inverse ratio to their abilities to meet these obligations.

In addition, the Legislature made provision for assisting towns and cities with outright grants in aid for construction of approved school buildings. It is estimated that, under the terms of this act, Ipswich would be eligible to receive up to 37% of the cost of constructing an approved school building. The provisions of this building act will continue to be operative only through the year 1951.

Efforts will be made in 1949 to increase state aid for education from fifteen million to forty million dollars. These efforts should be of far more than academic interest to the people of Ipswich and of towns like it, for on the success or failure of these efforts will depend, unquestionably, the quality of education which the current generation of children will receive.

The Budget

Attached to this report is the school budget for 1949 and a summary of expenditures for 1948. A comparison of the total figures in each of the columns in the budget will show that

the requested appropriation for 1949 exceeds the expenditures for 1948 by nearly \$19,300. A part of this increase, as has been explained, results from the operation of the salary schedule; another part, from the schedule of maintenance and modernization of plant; and a third part, from the increased cost of transporting pupils.

The increase in the overall appropriation, however, is more than offset by increased receipts which accrue to the General Revenue of the Town because of the operation of schools. Some of the increased revenue comes from increases in tuition from non-resident pupils, but the major portion of the increase comes from the distribution of monies from the State. It can, thus, in truth be said that despite the increased appropriation, the levy on local real estate because of schools should not be substantially greater in 1949 than it was in 1948.

CHANGES IN TEACHING PERSONNEL

The following changes in teaching personnel have occurred during the fiscal year 1948:

FREDERICK P. PICKARD's resignation, effective March 1, 1948, was reported in the Annual Report for 1947.

GEORGE OTIS MUDGE, graduate of Dartmouth, who besides having worked in fields other than education had served for three years as assistant to the director of the Golden Rule Farm Homes Association in Tilton, New Hampshire, was elected to teach in the Ipswich schools beginning September, 1948. He was assigned classes in Grade VIII in the High School.

ROBERT W. MOORE, teacher of Science in the High School, resigned, April 12, 1948, to accept employment as a research metallurgist in Attleboro, Mass. A substitute was appointed to fill the vacancy for the remainder of the school year.

CARL ORCUTT, graduate of Harvard with a major in Science, was elected to teach, beginning in September, 1948. He was assigned to the Science department in the High School.

JOHN J. BOCHYNSKI, who had coached and taught Physical Education in Ipswich for two years, resigned in June to accept a position with the Commonwealth Fund.

ERNEST B. DORR, graduate of Boston University, who for two years had taught Physical Education in the Junior High School in Portsmouth, New Hampshire, was elected and assigned to teach Physical Education and coach sports at the High School.

BETTE G. CHITTICK, teacher of Grade I at the Winthrop School, resigned in June to accept a teaching position in Hamilton, Mass.

DOROTHY A. RILEY, a graduate of Rhode Island State University with a major in Elementary Education and a primary grade teacher for two years at Narragansett, Rhode Island, was elected to teach beginning in September, 1948. She was assigned to teach Grade I at the Winthrop School.

NELLIE T. SMITH, Principal of the Burley School, retired, December 31, 1948, after forty-seven years of devoted service to the schools of Ipswich. Mrs. Smith has left her mark on the community — not alone in the excellent organization of the school over which she presided but also in

the influence she brought to bear on the co-workers, children and parents whose lives she touched so intimately over the years. The gratitude and good wishes of all of these go out to her in her retirement. May her life be long and filled with joy.

OTHER CHANGES IN PERSONNEL

ARTHUR W. GRANT, janitor at the Burley School, retired because of illness on October 1, 1948.

LAWRENCE W. GWINN was elected to fill the vacancy.

Besides the Budget, there is included with this report the usual statistical data which should be made a part of the permanent record.

Submitted, January, 1949, by

HARRY S. MERSON,

Superintendent of Schools

IPSWICH PUBLIC SCHOOLS — BUDGET, 1949

January 1, 1949 — December 31, 1949

On the basis of the following estimate of expenditures, the School Committee requests that the Annual Town Meeting appropriate the sum of \$180,460.00 less \$4,000.00 (the total amount presently credited to the schools and to be credited during the fiscal year by the Feoffees) for the support of education in Ipswich in 1949:

Item	1947 Expense	1948 Expense	1949 Estimated	Over 1948	Under 1948
1. GENERAL CONTROL (This item includes salaries of supt., clerk, truant officer, census taker, cost of telephone in all schools, and other administrative expenses)	\$ 6,311.10	\$ 7,042.33	\$ 7,346.00	\$ 303.67	
2. EXPENSES OF INSTRUCTION					
a. Teachers' Salaries (Item covers salaries of 41 teachers, principals, supervisors and substitutes)	94,423.56	93,877.84	105,726.00	6,848.24	
b. Texts and Supplies (Item covers all library and textbooks and general supplies and special supplies for art, domestic science, printing, industrial arts, physical education, science laboratories and commercial training)	4,979.39	5,557.31	6,022.40	465.09	
c. In-Service Training (Item covers part of cost of courses and local work shops for study of educational problems)			2,000.00	2,000.00	
3. EXPENSE OF OPERATING PLANT					
a. Janitors' Salaries (Item covers salaries of 6 janitors and a part-time substitute)	8,876.02	10,735.40	10,666.00		\$ 69.40
b. Fuel, Power, Gas, Water	6,657.14	8,208.15	8,195.00		13.15
c. Operating Supplies (Item covers cost of all supplies necessary to keeping the 6 buildings open and fit for daily use)	1,199.05	1,550.82	1,700.00	149.18	

Ipswich Public Schools — Budget, 1949 (Continued)

Item	1947 Expense	1948 Expense	1949 Estimated	Over 1948	Under 1948
4. MAINTENANCE AND REPAIRS (Item covers recurrent maintenance services. Projects contemplated for 1949 include painting of High School, painting of High School, painting and pointing Burley School, some interior painting, Winthrop; curtain replacements and new flag poles)	6,094.71	5,523.19	6,850.00	1,326.81	
5. AUXILIARY AGENCIES					
a. Health (Item includes salary of Nurse, Doctor, Dentist and expenses of operating health services)	2,525.08	3,235.56	3,590.00	354.48	
b. Transportation (Contracts for transportation of school children living more than a mile from school call for our expenditure of 75.20 per diem. There are 182 transportation days in a fiscal year)	10,203.60	11,296.40	13,687.00	2,390.60	
c. Tuition (51 people from Ipswich received vocational instruction in one of the state aided vocational schools. This item covers tuition charges)	1,280.75	1,706.57	1,500.00	14.00	206.57
d. Americanization Classes	312.00	246.00	260.00		
e. Miscellaneous and Insurance (Item covers cost of printing, express and trucking, diplomas and expense of graduation, and insurance on all buildings and contents)	1,861.98	1,854.50	1,357.00		497.50
6. OUTLAY (Item includes cost of alterations for new toilets at Winthrop; new lighting, two class rooms; modern furniture, three class rooms; playground fixtures)	159,724.28	3,328.46	11,560.00	8,231.54	
Total Expenditure	159,724.28	159,162.53	180,460.00	21,297.47	
Less Fiefees Payment	2,000.00	2,000.00	4,000.00		
Appropriation	142,724.38	157,162.53	176,460.00	19,297.47	
Less Receipts to General Revenue	17,839.66	20,548.56	43,065.00	22,516.54	
Net Costs from Local Tax	124,884.72	136,613.97	133,395.00		3,218.97

RECEIPTS TO GENERAL REVENUE ON ACCOUNT OF EDUCATION

	1947 Received	1948 Received	1949 Estimate	1949 Over 1948	1949 Over 1948
General State Aid to Education (Income Tax Distribution, result- ing from change in State Aid Formula)	\$ 8,532.25	\$ 8,200.00	\$25,600.00	\$17,400.00	
Tuition — Rowley	3,600.00	5,984.00	7,900.00	1,916.00	
Manning School Fund					
Transportation — State Aid	4,560.77	5,367.30	8,340.00	2,972.70	
Vocational Education	415.50	569.30	800.00	230.70	
Americanization Classes			98.00	125.00	27.00
Sale of Supplies	356.14	188.46	150.00		38.46
Rental of Auditorium	375.00	130.00	150.00	20.00	
Refund		11.50			11.50
	\$17,839.66	\$20,548.56	\$43,065.00	\$22,516.54	

SUMMER PLAYGROUND PROGRAM**BUDGET FOR 1949**

	1947	1948	1949	Over 1948
Salaries:				
Director and two Assistants	\$1,260.00	\$1,000.00	\$1,000.00	
Transportation:				
Ipswich Beach, etc.	90.00	288.00	280.00	
Supplies		4.23	70.00	
Total Expenses				
(Appropriation)	\$1,350.00	\$1,292.23	\$1,350.00	\$57.77

MEMBERSHIP BY AGE AND GRADE

October 1, 1948

Boys

Grade	Age	21 and																			Total
		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Over			
I	24	30	2																56		
II		8	33	9	2														52		
III			11	30	7		1			1									50		
IV				11	25	4	7												47		
V					10	22	13	5											50		
VI					2	7	17	9	1	1									37		
VII							3	24	6	7	1								41		
VIII							4	24	6	1		1							36		
IX									6	25	9	5	3						48		
X										1	6	12	10	1	1				31		
XI												8	15	6	3				32		
XII													5	11	5		1	1	23		
P.G.														1					1		
Total.....		24	38	46	50	46	33	41	42	39	45	31	35	23	9		1	1	504		

Girls

Grade	Age																			21 and	Total
	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Over				
I	19	22	1															42			
II		12	25	3														40			
III			12	29	4													45			
IV				17	28	3	1											49			
V					14	13	2	1										30			
VI						7	17	2	1									27			
VII							5	23	6									34			
VIII								8	21	3	4	1						37			
IX									16	24	7	2						49			
X										9	38	6	1					54			
XI										1	9	32	1			1		44			
XII												6	19	3	1			29			
P.G.													1					1			
Total.....	19	34	38	49	46	23	25	34	44	37	58	47	22	3	1	1		481			

TOTAL MEMBERSHIP — 985

DISTRIBUTION OF PUPILS BY SCHOOL AND GRADE

October 1, 1948

Grade	Burley	Shatswell	Winthrop	High	Total
I	36	29	33		98
II	31	30	31		92
III	35	30	30		95
IV	32	32	32		96
V	28	20	32		80
VI	18	18	28		64
VII	24	25	26		75
VIII				73	73
IX				97	97
X				85	85
XI				76	76
XII				52	52
P.G.				2	2
Total	204	184	212	385	985

ENROLLMENT STATISTICS

	1945	1946	1947	1948	1949
Enrollment — High School	291	295	324	320	312
Enrollment — Grade VIII	87	88	73	69	73
Enrollment — Elementary	552	560	560	583	600
Total	930	943	957	972	985

SCHOOL CALENDAR**1948 - 1949**

School opens — Wednesday, September 8, 1948.

School closes — Wednesday afternoon, December 22, 1948, to Monday morning, January 3, 1949 — Christmas holidays.

School closes — Friday afternoon, February 18, 1949, to Monday morning, February 28, 1949.

School closes — Thursday afternoon, April 14, 1949, to Monday morning, April 25.

Elementary School closes for Summer — Friday, June 17.

High School closes for Summer — Thursday, June 23.

High School Graduation — Thursday, June 16, 1949.

HOLIDAYS

Tuesday, October 12, 1948 — Columbus Day.

Friday, November 5, 1948 — Essex County Teachers' Convention.

Thursday, November 11, 1948 — Armistice Day.

Thursday and Friday, November 25 and 26, 1948 — Thanksgiving.

Friday, April 15, 1949 — Good Friday.

Monday, May 30, 1949 — Memorial Day.

RANKING PERIODS

First Quarter begins Wednesday, September 8, 1948; ends Friday, November 12, 1948 (45 days).

Second Quarter begins Monday, November 15, 1948; ends Friday, January 28, 1949 (46 days).

Third Quarter begins Monday, January 31, 1949; ends April 8, 1949 (45 days).

Fourth Quarter begins Monday, April 11, 1949; ends, Elementary School, Friday, June 17, 1949 (43 days); ends, High School, Thursday, June 23 (47 days).

EMPLOYMENT CERTIFICATES ISSUED TO MINORS**1943**

	Age 14-16	16-18	18-21	Total
Boys	36	56	39	131
Girls	19	113	61	193
	<hr/>	<hr/>	<hr/>	<hr/>
Total	55	169	100	324

1944

Boys	42	82	19	143
Girls	40	66	33	139
	<hr/>	<hr/>	<hr/>	<hr/>
Total	82	148	52	282

1945

Boys	29	44	12	85
Girls	16	40	60	116
	<hr/>	<hr/>	<hr/>	<hr/>
Total	45	84	72	201

1946

Boys	14	44	34	92
Girls	7	38	92	137
	<hr/>	<hr/>	<hr/>	<hr/>
Total	21	82	126	229

1947

Boys	6	14	33	53
Girls	7	30	59	96
	<hr/>	<hr/>	<hr/>	<hr/>
Total	13	44	92	149

1948

Boys	2	22	16	40
Girls	6	29	39	74
	<hr/>	<hr/>	<hr/>	<hr/>
Total	8	51	55	114

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the first Friday of each month at the Office of the Superintendent — Ipswich High School at 7:30 p.m.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the thirty-first of December following the opening of school. Any child who will be six during the period January 1 through March 31 following the opening of school will be admitted to Grade I if special qualifying tests administered by an impartial agency are passed.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 16: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week-day at the office of the Superintendent of Schools.

GRADUATES OF IPSWICH HIGH SCHOOL, 1948

College Course

Elaine Stacia Adams	Virginia Melvina Lezon
*Adam Fred Andrewskiewicz	Christine Annabelle MacLeod
*Donald Edward Bowen	Barbara Ann Nash
*Mary Ellen Boylan	Nicholas Pappalimberis
Armand Richard Brouillette	Dorothy Pappamihel
Joyce Sally Caldarone	Florence Mary Ann Pietrowicz
John Francis Comeau	*Esther Eleanor Rambo
Catherine Marie Cookson	*Audrey Frances Rose
Mary Virginia Cunningham	*Maxine Fay Smith
Charles Wellington Dort	Robert Dean Turner
*Mary Caroline Felsing	*Winthrop Burnham Wade
Mathilda Mellon Hills	Marie Ann Ward

Commercial Course

Clara Marie Belanger	Stella Rose Owsiak
Mildred Regina Benjamin	Constance Pappalimberis
Stella Alice Buturla	Betty Ann Sheppard
Sophie Leona Rygielski	

Domestic Arts Course

Priscilla Ann Burns	Louise Mildred Mallard
Janice Lorraine Mackenzie	Lucille Lillian Marcorelle

General Course

Evelyn Benjamin	Daniel Arthur Markos
Richard Henry Benoit	Louis George Markos
Barbara Louise Budzianowski	Ellen Irene Marshall
Richard John Burke	Mary Ilean Marshall
Gervazio Canejo	Teddy Stanley Murawski
Ernest Eugene de Grandpre	Elizabeth Amy Nitardy
James Geanakakis	Charles John Pappas
Janice Elizabeth Homans	Audrey Carol Perkins
Robert Francis Horsman	Milton Fredrick Poirier
Jean Ellen Knowles	Howard Merton Rodger
Ethel Mary Leavitt	Alberta Gianefa Smorzewski
Lorraine Frances MacDonald	Sophie Eva Speliotes
Steven John Szaryc	

*Honor Group

LIST OF TEACHERS IN IPSWICH
PUBLIC SCHOOLS

HARRY S. MERSON, *Superintendent*

High

Ralph C. Whipple, *Principal*

E. Margaret Allen
Helen J. Blodgett
Helen M. Brown
Robert D. Burgess
Frances D. Cogswell
Ernest B. Dorr
Lucy A. Hill
Ruth A. Lord

Victoria A. Machaj
Hazel E. Manzer
George O. Mudge
Elizabeth G. Nitardy
Carl L. Orcutt, Jr.
Joseph V. Riley
Marion F. Whitney
Miriam R. Woolley

Burley

Nellie T. Smith, *Principal*

Ruth M. Brown
Margaret I. Chisholm
Anne E. Friend

Ruth Gilday
Cecilia Z. MacKenzie
Elizabeth C. Weare

Shatswell

Augusta A. Grenache, *Principal*

Ethel M. Archer
Mary L. Bamford
Mary Bond

Ruth F. Joyce
Blanche L. Oxner
Hilda J. Schofield

Winthrop

Lena J. Atherley, *Principal*

Grace A. Bowlen
Blanche E. J. Leighton
Jennie A. Moutevelis

Josephine T. Moyer
Margaret M. Phelan
Dorothy A. Riley

Amy Stanford

Frank H. Chadbourne, *Art Supervisor*

Arthur H. Tozer, *Music Supervisor*

Frank L. Collins, M.D., *School Physician*

Rose Naves, R.N., *School Nurse*

Frederick C. Wilder, D.M.D., *School Dentist*

Thomas G. Gauld, *Attendance Supervisor*

Janitors

Albert G. Waite	High School
Mary W. Scott	High School
J. Francis Perkins	Winthrop School
Lawrence R. Gwinn	Burley School
Warren E. Grant	Shatswell School

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